



# **2018–2019 Budget**

**Adopted 30 August 2018**

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## **Our Vision**

***‘A beautiful place to live’  
Working together with the community to  
achieve our shared objectives***

## Overview

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In developing its Annual Budget, the Shire must establish the three main elements of its budget model - its 'Cash Demand', the 'Funding from Sources other than Rates' & then the 'Amount Required to be Raised from Rates'.

### Cash Demand:

- Required funding to deliver Operational Programs and Services
- Required funding for the Acquisition or Creation of Assets
- Amount of Cash Reserves to be created
- Funding required for repayment of Borrowings
- Adjusted for and Non-Cash Items

### Funding from Sources other than Rates:

- Grant funds - Operational
- Fees & Charges
- Investment revenue
- Grant Funds - for Developing Assets
- Proceeds from Asset Sales
- Cash Reserves Used
- Borrowings

(Total Cash Demand) - (Funding from Sources other than Rates) = Amount Required to be Raised from Rates.

### Budget Summary

The 2018/19 budget process commenced in October 2017 with the public advertising of the application process for new community grants in 2018/19 and service agreement applications for up to 3 years from 2018/19. The applications were determined by Council at its meeting held on 31 May 2018.

In 2016/17 Council conducted comprehensive reviews of its Strategic Community Plan and Corporate Business Plan with both being adopted by Council at its meeting on 29 June 2017. An annual review of the Corporate Business Plan was undertaken in May 2018 with an updated Corporate Business Plan being adopted by Council at its meeting on 28 June 2018.

Council's Corporate Business Plan is the key informing document for the annual budget. The Corporate Business Plan is an internal business planning tool that translates Council priorities into operations within the resources available. The plan details the services, operations and projects a local government will deliver within a defined period. It also includes the processes for delivering these.

The Corporate Business Plan contains forecasts of funding, additional operating activities/expenditure (over and above current operating activities) and capital program expenditure. The forecasts for Year 1 of the Corporate Business Plan have been fed directly into the 2018/19 budget.

## Overview

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The budget is a balanced budget with a 3.5% rate increase. Set out below is a summary of funding for some of the key features of the budget and other related subjects.

### Rates in the Dollar

In accordance with Section 6.36 of the Local Government Act 1995 (the Act) Council was required to establish the differential rates it will advertise prior to considering and adopting the budget. Accordingly a special meeting held on 14 June 2018 Council resolved to:

*That Council:*

1. *After consideration of its strategic community plan and annual review of the corporate business plan fund the estimated budget deficiency of \$4.53m by applying differential rates when drafting the 2018/19 Annual Budget.*

2. *In accordance with section 6.36 of the Local Government Act 1995 endorses the advertising for public submissions on the proposed differential rates as set out in the table below, and makes available to the public Attachment 1 to this report setting out the objects and reasons for the differential rates:*

<i>Category</i>	<i>Rate in \$</i>	<i>Minimum Rate</i>
<i>Gross Rental Value (GRV) Properties</i>	<i>9.0434 cents</i>	<i>\$897.00</i>
<i>Rural Unimproved Value (UV) Properties</i>	<i>0.6222 cents</i>	<i>\$1,112.00</i>
<i>Mining Unimproved Value (UV) Properties</i>	<i>7.8450 cents</i>	<i>\$534.00</i>

3. *Direct the CEO to:*

- report back to Council any public submissions in relation to the proposed differential rates;*
- seek the approval of the Minister to impose in 2018/19 a differential Mining UV rate which is more than twice the lowest general differential UV rate.*

4. *Incorporate into the 2018/19 Budget a concession of 15% of the rate raised for properties previously rated in the 'UV Urban Farmland' differential rating category. Further, this concession be reduced by 5% in each subsequent budget commencing in 2019/20.*

Advertising of the Notice of Intention to Levy Differential Rates for 2018/19 occurred in the Manjimup Bridgetown Times on 20 June 2018. The submission period closed on 20 July 2018 and one submission was received. Council considered the submission but resolved to retain the rate in the dollar and minimum payment as advertised.

Approval was obtained from the Minister for Local Government on 15 August 2018 for the imposition of a differential mining UV rate which is more than twice the lowest differential UV rate.

## Overview

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The increases in minimum rates from 2017/18 to 2018/19 are \$30.00 for GRV properties and \$38.00 for Rural UV properties. However for Mining UV properties a reduction of \$226.00 will occur from 2017/18 to 2018/19 to ensure compliance with the minimum rating provision of the Local Government Act 1995.

### Community Grants and Service Agreements

At its ordinary meeting held on 31 May 2018 Council resolved to allocate \$155,951 in the 2018/19 budget for community donations as follows:

- \$5,896 New service agreements
- \$69,447 Existing service agreements to be carried forward
- \$28,291 New community group grants
- \$2,500 Chief Executive Officer donations
- \$4,000 Chief Executive Officer hall hire donations
- \$680 Rubbish and recycling collection for community events
- \$200 Rubbish and recycling collection for Shire leased facilities
- \$41,822 Landcare Officer
- \$500 South West Academy of Sport Sponsorship
- \$250 Agricultural Society School Art Prize Sponsorship
- \$1,000 Manjimup Airfield Contribution
- \$1,000 Greenbushes Australia Day Breakfast Event
- \$365 High School Awards

The \$28,291 of new community grants is made up of:

- Blackwood Biosecurity Inc. – fox hunt breakfast - \$500
- Bridgetown-Greenbushes Business & Tourism Assoc. – Puzzle Town event - \$4,200
- Bridgetown Golf Club – sprinklers - \$1,179
- Bridgetown Historical Society – furniture and software - \$912
- Greenbushes Belles CWA – building refurbishment - \$2,000
- Blues at Bridgetown – street party - \$19,500

New and continuing service agreements are made up of:

- Blackwood Youth Action Group – Year 1 of 3 - \$1,651 – rubbish collection, internet and promotion costs
- Grow Greenbushes Inc. – Year 1 of 3 - \$2,745 – marquee hire for Greenbushes Fun Run event
- WA Volunteer Bush Fire Brigades Historical Group – Year 1 of 3 - \$1,500 – contribution to rental costs
- Bridgetown Equine – Year 2 of 3 - \$3,850 – traffic management plan for event
- Bridgetown Historical Society – Year 2 of 3 - \$2,735 – administration costs
- Bridgetown Scouts – Year 2 of 3 - \$1,580 – building operations
- Geegeelup Village Inc. – Year 2 of 3 - \$25,000 – contribution towards rates

## Overview

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- Blackwood Country Gardens – Year 3 of 3 – administration and promotional costs of festival - \$2,000
- Bridgetown Child Health Inc. - Year 3 of 3 – child health services - \$6,000
- Bridgetown Family & Community Centre - Year 3 of 3 – Shire rates and insurance costs - \$8,000
- Bridgetown Lawn Tennis Club - Year 3 of 3 – assistance for running costs of annual Easter tennis tournament - \$2,000
- Bridgetown Masonic Lodge - Year 3 of 3 – Contribution to Rates - \$750
- Greenbushes Community Resource Centre - Year 3 of 3 – community bus hire - \$700
- Greenbushes Golf Club - Year 3 of 3 – contribution towards insurances - \$1,500
- Grow Greenbushes - Year 3 of 3 – contribution towards insurances - \$332
- Henri Nouwen House Inc. - Year 3 of 3 – operational costs - \$10,000
- Rotary Club of Bridgetown - Year 3 of 3 – assistance for running Blackwood Marathon - \$5,000

### Road Works

The budget provides for construction works on the following roads:

- Winnejup Road (progressive reconstruction)
- Glentulloch Road (reconstruct 1.22km section)
- Tweed Road (reconstruct 1.61km section)
- Blackwood Park Road (upgrade drainage and gravel resheet)
- Nelson Street (asphalt overlay)
- Brockman Highway (reconstruct 3 curves)
- Mokerdillup Road (survey and design)

An amount of \$1,035,000 is included for the reconstruction and widening of Maranup Ford Road from the mine entrance to the Greenbushes town boundary. \$150,000 of this amount is Shire funds, \$250,000 State Government Commodities Route Funding and \$635,000 contribution from Talison Lithium Pty Ltd.

Also bridge works to the value of \$450,561 will occur on two bridges located on Blackbutt Road, one on Fletchers Road, one on Maranup Ford Road, one on Catterick Road and one on Hester Cascades Road.

### Footpaths

No new footpath projects are scheduled for 2018/19 other than a \$5,000 allocation for disability access improvements.

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### Drainage

The budget provides for the following drainage projects:

- Palmers Road
- Four Seasons Estate
- Barlee Street laneway
- Dusting Drive
- Forrest Street
- Claret Ash Rise
- Moulton Street
- Cleanout and repairs to Geegelup Brook behind shops

### Plant and Fleet Replacement

The budget provides for the following plant and fleet items for replacement in 2018/19:

#### Plant

2010 Caterpillar tracked loader

2007 John Deere Tractor

2009 Mitsubishi 5T Tipper Truck

#### Light Fleet

Nissan Pathfinder – B0010 (Executive Manager Works & Services)

Nissan Pathfinder – B0111 (Senior Engineering Technical Officer)

Nissan Pathfinder – B16525 (Manager Environmental Health)

Holden Colorado 7 – B16117 (Principal Building Surveyor)

Holden Colorado Space Cab – B8880 (Rangers)

Ford Ranger Space Cab – B16367 (Depot General Hand)

Ford Ranger Super Cab – B15439 (Building Maintenance)

### Recreation

- Staged replacement of exercise equipment in Somme Creek Parklands.
- Commencement of construction of the proposed regional bridle trail. Note the Shire of Bridgetown-Greenbushes is project managing this project on behalf of the Warren Blackwood Alliance of Councils hence all income (grants) and expenditure for the project is shown in the Shire's budget.
- Reconstruction of the boardwalk below the caravan park.
- A parkland improvement strategy is to be prepared and this will guide future development and expenditures for parkland.
- Funding for completion of investigations into the suitability and capacity of a new water source for the Bridgetown Sportsground.
- Approval has been obtained from the Public Transport Authority to allow landscaping of the area between the railway line and the railway car park and subject to final approval of the selected species this landscaping is scheduled to occur.



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### Fire Prevention/Emergency Management

- ESL operating grant (FESA) for bush fire brigades increased from 2017/18 by 4.4% to \$164,699 of which the 1st quarter (25%) was paid prior to 30 June 2018 therefore only 75% of this amount (being \$123,524) is shown in the 2018/19 budget.
- ESL operating grant (FESA) for the Bridgetown SES Brigade of \$16,070 of which the 1st quarter (25%) was paid prior to 30 June 2018 therefore only 75% of this amount is shown in the 2018/19 budget.
- A new heavy tanker (valued at \$350,000), which had been proposed for delivery in June 2018 but has been delayed due to backlog of ESL funded vehicles being manufactured under auspice of DFES.
- Replacement of the Shire owned bush fire support vehicle (non-ESL funded).
- 2018/19 is the 2nd year of funding under the State Government's Mitigation Activity Fund with funding of \$129,220 to be received for mitigation activities on Shire controlled land.

### Community Services

- Funding for implementation of the Age Friendly Community Plan, Youth Friendly Community Plan and Access and Inclusion Plan via various programs, events and initiatives.
- Funding for the continuation of the summer evening outdoor film festival.
- Develop new ACROD parking bays in CBD to replace existing on-street infirm parking bays.
- Delivery of the Bridgetown Art Trail.

### Governance and Administration

- The 2018/19 Financial Assistance Grants (Commonwealth Government) has been budgeted to be the same as 2017/18 as the actual amount won't be announced until late August or early September. The Commonwealth Government did provide an advance payment of 50% (based on the 2017/18 grant) therefore the budget only shows income for the remaining 50% over 4 quarterly payments. The 50% payment received towards the end of 2017/18 is contained in the carry-forward surplus from 2017/18 to 2018/19.
- Councillor allowances have been frozen for the fourth consecutive year as determined by Council at its May 2018 meeting.
- Compilation of councillor honour boards for the Council Chambers (funding carried forward from 2017/18).
- A new archive storage facility is to be constructed at the Shire Depot to ensure the Shire meets its record keeping legislative responsibilities.
- An allocation of \$90,000 has been set aside for implementation of the Workforce Plan. Any expenditure of these funds will require a Council resolution.
- The total budgeted wages for 2018/19 is \$4,147,411 which is 2.31% greater than that allocated in the 2017/18 budget. The majority of this increase (\$90,000 out of \$93,731) is an allocation for implementation of the review of the Workforce Plan (which includes a review of the organisational structure). The \$4,147,411 of budgeted wages in 2018/19 equates to 91.37% of the total to be raised by rates in 2018/19, well within the target of 100% set by Council's current Workforce Plan.

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### Major Building Improvements

Significant works include:

- Shire Administration Centre –Commencement of progressive program to repair and renovate external walls of the building, repairs to lead light glass, roof repairs, replace air conditioner in server room, sub-soil drainage works, installation of LED lights in toilets
- Greenbushes Hall – sub-floor and floor repairs, roof repairs, electrical repairs, complete kitchen reconfiguration
- Greenbushes Office – electrical repairs
- Greenbushes Pool – replace solar lights, treat deck woodwork, replace toilet cisterns and paint floors
- Greenbushes Golf Club – electrical repairs, repairs to floors in club rooms, roof repairs, replace double doors
- Shire Depot – electrical and roof repairs
- Library – treat exterior timbers, repair roof leaks, repairs to deck and removal of the green roof vegetation
- 144 and 146 Hampton Street - ex Police Quarters – staged repairs including roof repairs
- Hampton Street ablution block – improve ventilation and general repairs
- Bridgetown Leisure Centre (Recreation Centre) – replace all court lighting, annual reseal of courts, replace exit lights, replace external and mezzanine lighting, repair and remount scoreboards, paint gym and repair cracked panels, replace cisterns, hot water units and heat pump, repair shade sail poles
- Bridgetown Leisure Centre (Swimming Pool) – oil timber shelters and fence, improve ventilation in plant room
- Greenbushes Cricket Pavilion – electrical repairs and minor toilet upgrade
- Greenbushes Sportsground Kiosk – replace server doors
- Yornup School (office of Bridgetown Historical Society) – roof and window repairs
- Catterick Hall – replace water tank lid
- Bridgetown Civic Centre – internal painting, floor repairs, door repairs and various renewal works
- Sunnyside Shelter – general repairs
- Settlers Rest – remove drinking fountain and upgrade of slab seating
- Bridgetown Sportsground Ablutions – roof repairs
- Bridgetown Sportsground trot buildings – reconstruct stables, electrical repairs
- Thomson Park Ablutions – replace damaged sheeting
- River Park Ablutions – electrical repairs, paint doors and external timbers
- Public Ablution Blocks – schedule a chemical treatment for drains and commercial floor clean twice per annum
- General allocation for asbestos treatment and removal for Shire buildings
- General allocation for termite prevention/management for Shire buildings
- General allocation for integrated height safety assessment for applicable Shire buildings
- General allocation for septic tank pump outs
- Bridgetown Cemetery – construct toilet facility

## Overview

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### Waste Management

For many years Council has adopted the principle that waste management should be funded on a cost recovery basis. This means that all the expenses associated with waste management are funded by the kerbside rubbish collection charge, kerbside recycling collection charge, the Landfill Site Maintenance Charge plus other waste income such as recycling subsidies and tipping fees.

Council charges on all rateable properties a landfill rate under Section 66 of the Waste Avoidance and Resource Recovery Act 2007. This section of the Act allows a local government to impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.

The annual rate must not exceed —

- (a) 12 cents in the dollar on the gross rental value; or
- (b) where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.

The following rates in the dollar have been set for this charge:

- GRV - \$0.00020641
- UV - \$0.00006213

Section 6.35 of the Local Government Act and Regulation 52A of the Local government (Financial Management) Regulations allow Council to have more than 50% of rateable properties on the minimum payment if the minimum is less than \$200. On this basis all rateable properties will be charged a minimum rate of \$193.00 with concessions for multiple properties applicable as per previous years. This minimum rate is an increase of \$20 from 2017/18.

New capital works in waste management funded in the 2018/19 budget are development of an extension to the existing waste cell (budgeted cost \$100,000), installation of an emergency pumping and reticulation system (budgeted cost \$30,000) and construction of a new liquid waste disposal facility (budgeted cost \$225,750). As well, completion of the new inert waste area adjacent to the existing waste site will occur, utilising funds carried forward from 2017/18.

Rehabilitation of the former Greenbushes liquid waste facility is to occur in 2018/19.

Kerbside rubbish and recycling collection service areas remain unchanged (last review was undertaken in 2015/16) and the relevant charges for households receiving these services are:

- Rubbish Collection Charge - \$79.00 (decrease of \$3 from 2017/18)
- Recycling Collection Charge - \$71.00 (increase of \$5 from 2017/18)

Additional revenue is budgeted with the introduction of fees for disposal of inert waste at the new inert waste area. To contribute towards the significant costs of constructing a new liquid waste facility at the Bridgetown waste site a substantial increase in liquid waste disposal charges has been approved and reflects an increased revenue stream in 2018/19.

## Overview

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The Shire of Bridgetown-Greenbushes is continuing to partner with the other 11 local governments of the south-west region in investigating potential regional waste initiatives. Contributions are being made by each local government based on a ratio linked to rates revenue and this contribution has been provided in the budget.

### Other

- Funds of \$15,000 (including \$11,500 carried forward from 2017/18) have been set aside for surveying of the proposed realignment of the Nelson Street/Hampton Street intersection and partial closure of Hester Street adjacent to the Repertory Theatre.
- Continuation as a member of the Warren Blackwood Alliance of Councils and funding of regional trails website and events website.
- Funding of \$30,800 for the establishment of a Local Tourism Organisation.
- Continuation of funding of the Community Landcare Officer administered by the Blackwood Environment Society.
- To complete the new Local Planning Strategy funding has been allocated for appointment of a consultant to assist the Manager Planning complete this project in 2018/19.
- Funding for progressive acquisition of land adjacent to Geegelup Brook.
- Funding has been allocated to progress the design and land acquisition for car parking proposals in the Bridgetown and Greenbushes town centres.
- Review directional signage to car parking.
- Upgrade of the northern information bays in Bridgetown.
- An electrical capacity assessment of the Bridgetown Sportsground Precinct (encompassing sportsground buildings & infrastructure, Shire Depot and Incident Control Centre) is to be carried out in 2018/19 in order to determine capacity for additional electrical connections and/or development within the Precinct.
- Funding has been set aside for the celebrations to continue the commemoration of the 150 year anniversary of Bridgetown up to the end of December 2018.
- An allocation of \$5,000 has been allowed as Council's contribution towards preparation of an infrastructure plan to address the essential or desirable upgrades to infrastructure necessary to accommodate the future permanent workforce associated with the Talison Lithium expansion project.

### Loans

Two new loans are proposed in the budget for 2018/19, being a loan of \$100,000 to fund the construction of a new liquid waste facility (second loan taken out for this project as cost of the project is greater than originally estimated) and a loan of \$100,000 for construction of an extension to the current waste cell at the Bridgetown Waste Disposal Site.

As at 1 July 2018 the Shire's loan liability was \$2,131,615 and under the 2018/19 budget this liability will decrease to \$2,063,581 at 30 June 2019.

Two loans taken out in 2017/18 were unspent, being \$17,800 for the development of the inert waste facility and \$65,750 for the construction of a new liquid waste pit. This expenditure has been carried forward into the 2018/19 budget together with the funds from the loans.

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### Reserve Transfers

The budget proposes to transfer \$680,899 into reserve, including \$265,550 into Plant Replacement Reserve, \$94,830 into Light Fleet Vehicle Reserve, \$35,767 into the Assets & GRV Valuations Reserve, \$10,000 into the Strategic Projects Reserve, \$5,000 into the Refuse Site Post Closure Reserve, \$10,000 into the Matched Grants Reserve, \$10,000 into the Drainage Reserve and \$5,000 into the Bush Fire Reserve. Estimated annual interest of \$79,530 is to be distributed across all the specific reserve accounts.

In the budget an amount of \$2,186,536 is to be transferred from reserves, including:

- \$1,130,503 from Unspent Grants Reserve (grants received in 2017/18 and earlier but unspent before 30 June 2018).
- \$418,435 from Plant Reserve for changeover of plant and fleet in accordance with the Plant/Fleet Replacement Plan.
- \$45,326 from Land and Buildings Reserve for purchase of land adjacent to Geegelup Brook and a contribution towards the acquisition of land in Greenbushes for car parking.
- \$98,000 from the Maranup Ford Road Maintenance Reserve as part of council's contribution to the upgrade of this road from the mine entrance to the Greenbushes townsite.
- \$13,000 from the Refuse Site Post Closure Reserve for costs of rehabilitating the former Greenbushes liquid waste site.
- \$5,000 from the Strategic Projects Reserve to partly fund the costs of installing new ACROD parking bays in Bridgetown.
- \$8,800 from the Bridgetown Leisure Centre Reserve for installation of shade sails over the alfresco area.
- \$67,500 from the Assets & GRV Valuations Reserve to fund the costs of the GRV revaluation and also for obtaining some updated equipment and infrastructure fair values.

Two new reserve funds are being created in the 2018/19 budget, being:

- Prepaid Rates Reserve  
Purpose of Reserve: To ensure funding is available in 2019/20 to offset derecognition (accounting term) of prepaid rates as revenue due to the introduction of Accounting Standard AASB1058. An amount of \$30,000 has been included in this new reserve.
- Blackspot Works Reserve  
Purpose of Reserve: To provide a funding mechanism for blackspot grants that requires a matched funding component. Council's 10 Year Strategic Works Plan proposes the transfer of \$10,000 per annum into this reserve so that applications for blackspot grants can be submitted knowing that funds are contained in a reserve to meet council's proportional matched contribution.

## Overview

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The MGB (Mobile Garbage Bin) Reserve that was in the former budget has been discontinued with its balance (\$74,222) transferred to the Sanitation Reserve as a dedicated reserve account for funding replacement of mobile garbage bins was seen as superfluous. Council does budget an amount each year for replacement of a set number of mobile garbage bins or purchase of bins for new services and it is unlikely that a full replacement of all bins in any one year would be required. Therefore the funds in this reserve have been transferred to the Sanitation Reserve to be available for funding any future waste management services or facilities.

The title of the Recreation Centre Floor Reserve has been amended to be the Recreation Centre Floor and Solar Reserve so that future replacement/renewal of the solar heating infrastructure located on the roof of the building can be funded from this reserve account.

The title of the SBS Tower Replacement Reserve has been amended to the SBS Tower and Infrastructure Replacement Reserve so that other SBS equipment (not just the tower) can be funded from this reserve account.

### Early Payment of Rates Incentive Prizes

Once again Council will offer incentives for the early payment of rates. Property owners that pay their rates in full by the due date are able to lodge an entry into a draw. The draw will be conducted by the Shire President after the closing date for early payment.

Prizes to be offered this year are:

- 1st Prize: \$600 Community Cash Vouchers
- 2nd Prize: Weekend accommodation package at the Quality Hotel Ambassador Perth (valued at \$560)
- 3rd Prize: 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (valued at \$182)
- 4th Prize: 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (valued at \$182)

The 2nd prize has been kindly donated by the Perth Ambassador Hotel and the 3rd & 4th prizes donated by the Western Australian Symphony Orchestra.

**Tim Clynch**  
**Chief Executive Officer**

## Integrated Planning Framework

All local governments are required to adopt an annual budget in accordance with Part 6, Division 2 of the Local Government Act 1995. Subsequent to the introduction of the Integrated Planning and Reporting Framework, the annual budget results from that process in accordance with the adopted Corporate Business Plan.

The budget is a detailed financial plan for the coming year covering all aspects of the Council's operations, and reflects the resources generated by way of revenue and the resources consumed by way of expenditure. It is the basis for the setting of rates. In addition to its planning aspects, the budget will be used by management as a benchmark against which actual financial and delivery performance can be measured.

All budget estimates such as capital works and new proposals have been developed in accordance with Council's Corporate Business Plan (as updated annually), there are no significant variations from the Corporate Business Plan to this budget.

The following diagram illustrates the Integrated Planning and Reporting Framework:



## Monitoring and Performance

### Monitoring

Monitoring actual expenditure against budget estimates will be an ongoing process throughout the year following formal budget adoption. This is achieved by a monthly review of all budget estimates against actual expenditure culminating in the production of a Monthly Financial Report being presented to Council with explanations provided for material variances in accordance with Council's adopted variance policy.

A formal budget review will be undertaken in accordance with legislative requirements. During this process budget estimates can be adjusted where required and a revised estimated financial position as at 30 June determined.

### Performance Assessment

A series of performance indicators in the form of financial ratios are utilised to assess the financial performance of the Shire.

To maintain comparability across the Industry, these ratios and their respective target ranges have been derived from the Department of Local Government, Sport and Cultural Industries Long Term Financial Planning Framework and Guidelines, Department of Local Government and Communities Operational Guideline Number 18 Financial Ratios and Regulation 50 of Local Government (Financial Management) Regulations 1996.

Income and expenditure estimates contained in this Budget document will result in the following estimated ratio results as at 30 June 2019:

Ratio	Result
Current Ratio	1.0
Debt Service Cover Ratio	(1.04)
Operating Surplus Ratio	(0.6)
Own Source Revenue Coverage Ratio	0.54
Asset Consumption Ratio	0.77
Asset Sustainability Ratio	0.97

The Department of Local Government, Sport and Cultural Industries Advisory Standard provides target levels for each of the ratios. The following ratios are highlighted as being outside the Department's 'basic' standards:

#### **Operating Surplus Ratio – (0.6) or Negative 60%**

The Operating Surplus Ratio measures Council's financial sustainability having regard to asset management and the community's service level needs. A negative ratio indicates the local government is experiencing an operating deficit and if this occurs over a sustained period it could erode Council's ability to maintain both its operational service level and asset base in the long term.



## Monitoring and Performance

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Addressing this financial performance indicator will be considered in Council's annual review of its Long Term Financial Plan. It is important that over the period of the Long Term Financial Plan Council demonstrates an improvement of the Operating Surplus Ratio towards the Department's basic standard of between 0.01 and 0.15 (or 1% and 15%).

### Debt Service Cover Ratio – (1.04)

The Debt Service Cover Ratio is a measurement of Council's ability to produce enough cash to cover its debt payments. The higher the ratio is, the easier it is for a local government to obtain a loan. The Department's basic standard is achieved if the ratio is greater than or equal to two.

Along with the Operating Surplus Ratio, the Debt Service Cover Ratio has been distorted by the early receipt of half of the 2018/19 Financial Assistance grants. The funds were received in June of the preceding financial year thus reducing the budgeted income in 2018/19.

If this early payment was recognised in the year to which the allocation relates the two ratio calculations would be as follows:

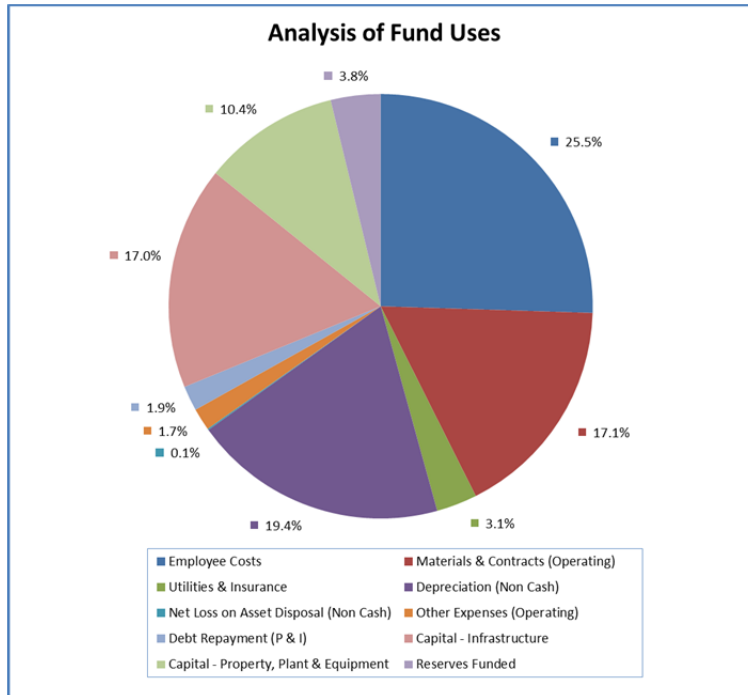
Ratio	Result
Operating Surplus Ratio	(0.45)
Debt Service Cover Ratio	1.8

While the Debt Service Cover Ratio after adjusting for the prepayment of the 2018/19 Financial Assistance grants remains below the Department's basic standard it is further distorted by the inclusion in Council's operating statement expenditure for construction of the Regional Bridle Trail. This project is being project managed on behalf of the Warren Blackwood Alliance of Councils. If the net expenditure amount included in Council's operating budget was eliminated the Debt Service Cover Ratio would be 2.45 and within the Department's basic standard.

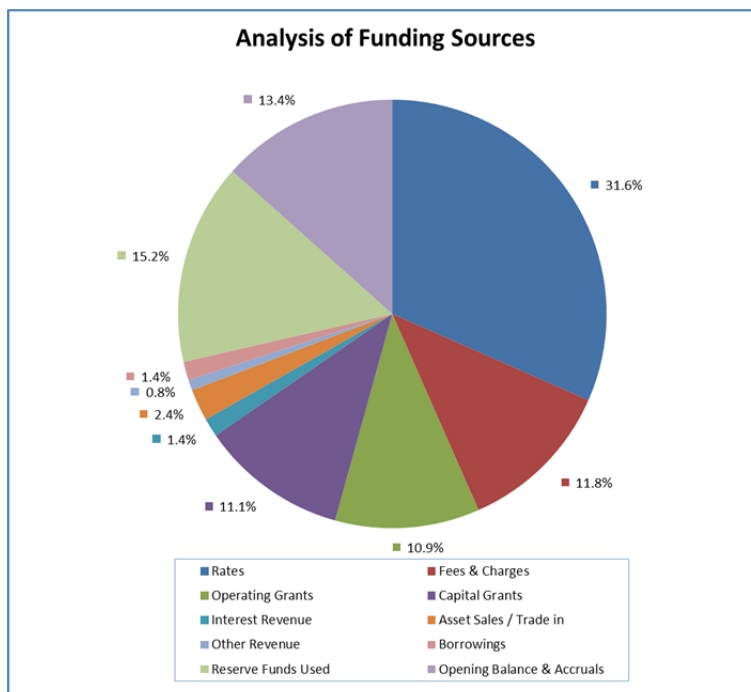
## Financial Summary

The graphs below provide an analysis of various funding sources and expenditure areas as contained in the 2018/19 budget.

Rates make up 31.6% of budgeted revenue with operating grants (10.9%), capital grants (11.1%), transfers from reserve accounts (15.2%) and revenue from fees and charges (11.8%) also being significant funding sources.



The largest expenditure areas by percentage are employee costs, depreciation (non-cash), materials & contracts and capital infrastructure works.



## SERVICE AGREEMENTS & COMMUNITY GRANTS PROGRAM 2018-2019

Council identified in its strategic plan to adopt a Service Agreement policy, in which community organisations who offer on-going services to the community could apply for longer-term (up to three years) funding. This longer term funding is aimed at offering better planning and financial stability of the group, but also to assist Council in the budget process.

Therefore, Council offered Service Agreements for groups offering on-going services to the community and also one-off Community Grants, designed for specific projects.

The Community Grants & Service Agreement working party considered the applications, as well as considering the needs of the community and also what role Local Government should play in these services. Some applications received were organisations that are the responsibility of State and Federal Government, and these factors were taken into consideration.

A total of \$155,951 has been allocated for the 2018-19 financial year.

Following is a summary of the amount of grants and service agreements offered:

### SERVICE AGREEMENTS

Group	2018-19	2019-20	2020-21	Summary of benefits
Blackwood Youth Action Group <b>GL: 1221220.45</b>	\$ 1,651	\$ 1,651	\$ 1,651	Contribution to rubbish collection, internet and promotion costs
Grow Greenbushes Inc. <b>GL: 1460920.45</b>	\$ 2,745	\$ 2,745	\$ 2,745	Marquee hire for Greenbushes Fun Run & Mountain Bike event
WA Volunteer Bush Fire Brigades Historical Group <b>GL: 1351820.45</b>	\$ 1,500	\$ 1,500	\$ 1,500	Contribution to rental costs
Bridgetown Equine Group <b>GL: 1348920.45</b>	\$ 3,850	\$ 3,850		Preparation and implementation of traffic management plan for event
Bridgetown Historical Society <b>GL: 1351820.45</b>	\$ 2,735	\$ 2,735		Annual costs for internet, phone, PL insurance, rubbish collection, cleaning of old gaol, and advertising
Bridgetown Scouts Group <b>GL: 1348920.45</b>	\$ 1,580	\$ 1,580		Lease agreement with Girl Guides for building usage, payment of utilities, rubbish collection, building management and upkeep
Geegeelup Village Inc. <b>GL: 1190020.45</b>	\$ 25,000	\$ 25,000		Contribution to rates/rubbish collection

# SERVICE AGREEMENTS & COMMUNITY GRANTS PROGRAM 2018-2019

## SERVICE AGREEMENTS

Group	2018-19	2019-20	2020-21	Summary of benefits
Bridgetown Child Health Inc. <b>GL: 1180220.45</b>	\$ 6,000			Contribution to rental costs
Bridgetown Family and Community Centre <b>GL: 1180220.45</b>	\$ 8,000			Contribution to rental and insurance costs
Blackwood Country Gardens <b>GL: 1371820.45</b>	\$ 2,000			Admin and promotion of Country Gardens Festival
Bridgetown Lawn Tennis Club <b>GL: 1348920.45</b>	\$ 2,000			Admin and promotion of Easter Tennis Tournament
Bridgetown Masonic Lodge <b>GL: 1791220.45</b>	\$ 750			Contribution to rates
Greenbushes Community Resource Centre <b>GL: 1190020.45</b>	\$ 350			Community Bus hire - Seniors Week
Greenbushes Community Resource Centre <b>GL: 1221220.45</b>	\$ 350			Community Bus hire - School Holiday Programme
Greenbushes Golf Club <b>GL: 1347520.45</b>	\$ 1,500			Contribution to insurance costs
Greenbushes Ratepayers & Residents Association <b>GL: 1348920.45</b>	\$ 332			Contribution to annual insurance premium for the Greenbushes Community Garden
Henri Nouwen House Inc. <b>GL: 1180820.45</b>	\$ 10,000			Contribution to operational and administration costs
Rotary Club of Bridgetown <b>GL: 1462220.45</b>	\$ 5,000			Contribution to Blackwood Marathon insurance and event costs
<b>TOTAL SERVICE AGREEMENTS</b>	<b>\$ 75,343</b>	<b>\$ 39,061</b>	<b>\$ 5,896</b>	

# SERVICE AGREEMENTS & COMMUNITY GRANTS PROGRAM 2018-2019

## COMMUNITY GRANTS & OTHER FINANCIAL SUPPORT

Group	2018-19	Summary of benefits
Blackwood Biosecurity Inc. <b>GL: 1290120.45</b>	\$ 500	Support for breakfast costs at annual feral animal hunt
Bridgetown Greenbushes Business and Tourism Assoc. <b>GL: 1460920.45</b>	\$ 4,200	Assistance for Bridgetown Puzzle Town event including: lighting hire, risk management plan, venue hire and new gallery brochure
Bridgetown Historical Society <b>GL: 1351820.45</b>	\$ 912	Furniture and software for digitisation of photographs and oral histories
Greenbushes Belles CWA <b>GL: 1372120.45</b>	\$ 2,000	Contribution to building refurbishment of CWA building in Greenbushes
Blues at Bridgetown Inc. <b>JOB NO.: 07BF</b>	\$ 19,500	Contribution towards Hampton Street Party \$14,100 in traffic management \$5,400 in cleaning and waste management
Bridgetown Golf Club <b>GL: 1347520.45</b>	\$ 1,179	Contribution towards replacement of sprinklers
<b>TOTAL COMMUNITY GRANTS</b>	<b>\$ 28,291</b>	
Grow Greenbushes <b>GL: 1056320.45</b>	\$ 1,000	Contribution to Australia Day Breakfast Event
Various Local Schools <b>GL: 1100720.45</b>	\$ 365	End of year school awards
Landcare Officer <b>GL: 1290520.45</b>	\$ 41,822	Landcare Officer
Bridgetown Agricultural Society <b>GL: 1343220.45</b>	\$ 250	Annual sponsorship of school art prizes
SW Academy of Sport <b>GL: 1346620.45</b>	\$ 500	Annual sponsorship
Shire of Manjimup <b>GL: 1430120.45</b>	\$ 1,000	Annual contribution to Manjimup Airfield
<b>TOTAL OTHER FINANCIAL SUPPORT</b>	<b>\$ 44,937</b>	

# SERVICE AGREEMENTS & COMMUNITY GRANTS PROGRAM 2018-2019

## CEO DONATIONS

CEO DONATIONS	2018-19	Summary of benefits
CEO Donations <b>GL: 1790420.45</b>	\$ 2,500	Council donations to Community groups/individuals up to \$400
CEO Donations <b>GL: 1790320.45</b>	\$ 4,000	Council donations for facilities/hall hire
Rubbish & Recycling Collection - Community Groups <b>GL: 1372120.45</b>	\$ 680	Council rubbish collection donations for community events
New Rubbish & Recycling Collection - Shire Leased Facilities <b>GL: 1372120.45</b>	\$ 200	Council donations for rubbish collection at Shire owned facilities
<b>TOTAL CEO DONATIONS</b>	<b>\$ 7,380</b>	
<b>TOTAL FUNDS ALLOCATED FOR 2017/18</b>	<b>\$ 155,951</b>	



2018/19 Fees & Charges

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Shire of Bridgetown-Greenbushes

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## Shire of Bridgetown-Greenbushes

Many fees (e.g. – development application fees, building fees, swimming pool inspection fees, dog/cat fees, FOI fees, etc.) are regulatory and Council does not have the discretion to set fees higher than permitted by the applicable legislation. If these fees are changed during the year the revised fee automatically replaces the fee referenced in Council's schedule of fees & charges without the need for Council to formally modify the schedule.

### General Financing Charges

Rate Enquiry Fee	\$50.10	N	Council
Orders & Requisition Request	\$127.60	N	Council
Enquiries not of a general nature requiring research per hour providing information is not of a regulatory nature	\$64.60	Y	Council
Rate Instalment Fee – administration fee	\$25.05	N	Council
Payment of Rates by Direct Debit – administration fee	\$38.15	N	Council
Payment of Rates by Direct Debit – debit return fee	\$7.35	N	Council
Dishonoured Cheque Fee	\$19.85	N	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Governance Charges

### Photocopying Per Page

#### Black & White

A4 Single Side	\$0.65	Y	Council
A4 Double Side	\$0.90	Y	Council
A3 Single Side	\$1.10	Y	Council
A3 Double Side	\$1.65	Y	Council

#### Colour

A4 Single Side	\$2.20	Y	Council
A4 Double Side	\$3.35	Y	Council
A3 Single Side	\$3.80	Y	Council
A3 Double Side	\$5.00	Y	Council

#### Maps

Cadastral A4	\$1.10	Y	Council
Cadastral A3	\$1.90	Y	Council
Topographic A4	\$2.50	Y	Council
Topographic A3	\$4.65	Y	Council

### Other Governance Charges

CD Rom Council/Standing Committee Proceedings Audio Recording	\$6.30	N	Council
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### Freedom of Information Charges

Personal information or amendment of personal information about yourself	Free	N	Regulatory
Application for documents (which are non-personal in nature) – application fee	\$30.00	N	Regulatory
Costs associated with dealing with an application – per hour	\$30.00	N	Regulatory
Supervision by staff when access is given to view documents – per hour	\$30.00	N	Regulatory
Charge for time taken by staff to prepare a transcript or make photocopies – per hour	\$30.00	N	Regulatory
Photocopies in relation to a FOI request	\$0.20	N	Regulatory
Preparing a copy of a tape, film or computerised information, or arranging delivery, packaging and postage of documents	Actual Cost Incurred	N	Regulatory

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Law, Order & Public Safety

### Dog Registrations

Unsterilised Dog/Bitch 1 Year	\$50.00	N	Regulatory
Unsterilised Dog/Bitch 3 Years	\$120.00	N	Regulatory
Unsterilised Dog/Bitch Lifetime	\$250.00	N	Regulatory
Unsterilised Dog/Bitch Working Dog 1 Year	\$12.50	N	Regulatory
Unsterilised Dog/Bitch Working Dog 3 Years	\$30.00	N	Regulatory
Unsterilised Dog/Bitch Working Dog Lifetime	\$62.50	N	Regulatory
Unsterilised Dog/Bitch Pensioner Concession 1 Year	\$25.00	N	Regulatory
Unsterilised Dog/Bitch Pensioner Concession 3 Years	\$60.00	N	Regulatory
Unsterilised Dog/Bitch Pensioner Concession Lifetime	\$125.00	N	Regulatory
Sterilised Dog/Bitch 1 Year	\$20.00	N	Regulatory
Sterilised Dog/Bitch 3 Years	\$42.50	N	Regulatory
Sterilised Dog/Bitch Lifetime	\$100.00	N	Regulatory
Sterilised Dog/Bitch Working Dog 1 Year	\$5.00	N	Regulatory
Sterilised Dog/Bitch Working Dog 3 Year	\$10.60	N	Regulatory
Sterilised Dog/Bitch Working Dog Lifetime	\$25.00	N	Regulatory
Sterilised Dog/Bitch Pensioner Concession 1 Year	\$10.00	N	Regulatory
Sterilised Dog/Bitch Pensioner Concession 3 Years	\$21.25	N	Regulatory
Sterilised Dog/Bitch Pensioner Concession Lifetime	\$50.00	N	Regulatory
Dangerous Dog 1 Year	\$50.00	N	Regulatory

### Dog/Cat Pound Fees

Seizure & Impounding of Registered Dog/Cat	\$101.35	N	Council
Seizure & Impounding of Unregistered Dog/Cat	\$155.60	N	Council
Surrender/Destruction/Disposal of Dog/Cat	\$157.90	Y	Council
Kennel Fee of Impounded Dog – per day	\$25.75	Y	Council
Kennel Fee of Impounded Cat – per day	\$15.45	Y	Council
Seizure and Vehicle Impound of Registered Dog/Cat	\$36.05	Y	Council
Seizure and Vehicle Impound of Unregistered Dog/Cat	\$51.50	Y	Council

### Kennel Licence Fees

Kennel Licence (initial 12 months including application fee)	\$263.35	N	Council
Kennel Licence Renewal	\$131.80	N	Council
Kennel Licence Transfer	\$65.90	N	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Cat Registrations

Sterilised Microchipped 1 Year (50% reduction if paid between June and October)	\$20.00	N	Regulatory
Sterilised Microchipped 3 Years	\$42.50	N	Regulatory
Sterilised Microchipped Pensioner Concession 1 Year (50% if paid between June and October)	\$10.00	N	Regulatory
Sterilised Microchipped Pensioner Concession 3 Years	\$21.25	N	Regulatory
Lifetime Registration	\$100.00	N	Regulatory
Lifetime Registration Pensioner Concession	\$50.00	N	Regulatory
Cat Breeders Permit Annual Fee	\$100.00	N	Regulatory

## Cattery Fee

Cattery Permit (initial 12 months including application fee)	\$263.35	N	Council
Cattery Permit Renewal	\$131.65	N	Council
Cattery Permit Transfer	\$66.00	N	Council

## Other

Application for exemption to be able to keep more than prescribed number of dogs under Dogs Local Law	\$56.65	N	Council
Application for exemption to be able to keep more than prescribed number of cats under Keeping & Welfare of Cats Local Law	\$56.65	N	Council
Hire of Animal Trap Bond	\$50.00	N	Trust
Private Hire Rate Animal Trap 1-7 Days	\$9.45	Y	Council
Private Hire Rate Animal Trap 7+ Days (per day)	\$2.00	Y	Council
Barking Dog Collar Bond	\$100.00	N	Trust
Application to keep any animal other than a dog/cat	\$53.25	N	Council
Microchipping of Dog/Cat	\$55.00 plus cost of sterilisation if required	Y	Council

## Impounding Fees

Below fees include driving, leading transporting up to 3kms

Entire horses, mules, asses, camels, etc. impound after 6am before 6pm	\$52.75	N	Council
Entire horses, mules, asses, camels, etc. impound after 6pm before 6am	\$105.45	N	Council
Mares, geldings, colts etc. impound after 6am before 6pm	\$26.30	N	Council
Mares, geldings, colts etc. impound after 6pm before 6am	\$52.75	N	Council
Wethers, ewes, lambs, goats etc. after 6am before 6pm	\$26.30	N	Council
Wethers, ewes, lambs, goats etc. after 6pm before 6am	\$52.75	N	Council
Under 6mths running with mother no impounding charge	Free	N	Council
Over 3kms – actual cost	At Cost	N	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Sustenance Fees

Entire horses, mules, asses etc. above 2 years first 4 hours	\$13.90	N	Council
Entire horses, mules, asses etc. above 2 years sub 24 hours	\$6.85	N	Council
Entire horses, mules, asses etc. under 2 years first 4 hours	\$13.90	N	Council
Entire horses, mules, asses etc. under 2 years sub 24 hours	\$3.65	N	Council
Mares, geldings, colts, cows, etc. first 4 hours	\$6.85	N	Council
Mares, geldings, colts, cows, etc. sub 24 hours	\$1.45	N	Council
Wethers, ewes, lambs, goats first 4 hours	\$2.80	N	Council
Wethers, ewes, lambs, goats sub 24 hours	\$1.45	N	Council
Under 6 months running with mother no sustenance charge	Free	N	Council

## Firebreaks Non-Compliant Land

Administration Fee	\$184.45	N	Council
Contractors Fee – actual cost	At Cost	N	Council

## Vehicle Impounding

Impounding Fee	\$103.00	N	Council
Storage Fee – per day	\$2.90	N	Council
Towing Fee	Cost + 20%	N	Council

## Infringements

Enforcements Final Demand	\$18.50	N	Regulatory
Enforcements Registry Certificate	\$15.75	N	Regulatory
Enforcements Registry Registration Fee	\$59.00	N	Regulatory

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Health

All fees are to be paid upon application

## Food Business

Application for Registration, Notification and Assessment Fee.

Bed & Breakfast, Home Producers, River markets etc.	\$65.00	N	Council
Restaurants, Cafes, Food Vans etc.	\$150.00	N	Council
Change in Notification Details	\$42.00	N	Council

## Annual Food Business Surveillance Fee

Determination of low, medium or high risk will be made by the Manager Environmental Health using the Health Department classification chart.

Exempt or Charitable or Community Groups	Exempt	N	Council
Low Risk Rating	\$66.00	N	Council
Medium Risk Rating	\$131.70	N	Council
High Risk Rating	\$197.55	N	Council

## Bed & Breakfast

New Bed & Breakfast accommodation establishments are required to pay the initial Food Notification/Assessment Fee.

## Lodging Houses (Application/Renewal registration)

Initial Assessment of new Lodging Houses.

Short Term Hostel (Backpackers)	\$126.45	N	Council
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## Other Health Fees

Inspections on Request, Complaint investigations for Lodging Houses, Other Business (i.e. Hairdresser, Personal care) and Re-inspection of Food Business.

Health/Environmental Inspection Fee	\$110.00	N	Council
Late Payment of Invoice Penalty	\$20.00	N	Council

## Caravan Parks & Camping Grounds

Application for grant or renewal of licence. Regulation 45

Caravan & Camping Facility Minimum Fee	\$200.00	N	Council
Long and Short Stay Sites (per site)	\$6.00 per site	N	Regulatory
Camp Site (per site)	\$3.00 per site	N	Regulatory
Overflow site (per site)	\$1.50 per site	N	Regulatory
Additional Fee for renewal after expiry	\$20.00	N	Regulatory
Temporary Licence	Pro rata of renewal fee – minimum \$100	N	Regulatory
Transfer of Licence	\$100.00	N	Regulatory

## Recreation Campsite

Fee	\$126.45	N	Council
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Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Stallholders/Traders (Thoroughfares & Public Places Local Law)

Community groups conducting street stalls will be exempted from fees at the discretion of the Chief Executive Officer.

Charitable or Community Nature Groups	Exempt	N	Council
Blackwood River Market Stallholders/Traders (Food stalls/traders require a food business registration)	Exempt	N	Council
Blues Festival Food Stallholder Event 2 Day Permit	\$145.00	N	Council
Blues Festival Food Stallholder Single Day Permit	\$93.05	N	Council
Blues Festival Stallholder (non-food) Event Permit	\$33.00	N	Council
Blues Festival Business Stallholder Single Day Permit (Adjacent to business premises)	Free	N	Council
Traders Annual Permit (daily use)	\$414.85	N	Council
Traders Weekly Permit (not exceeding once per week)	\$202.65	N	Council
Traders Monthly Permit (not exceeding once per month)	\$135.60	N	Council
Traders Single Day Permit	\$33.00	N	Council
Traders (outdoor eating facilities) Annual Permit + \$10 per m2 of Public Area	\$132.00	N	Council
Transfer of Traders Permit	\$13.15	N	Council

## Park Homes/Annexes

Application for Park Home	\$132.00	N	Council
Annexe	\$66.00	N	Council

## Temporary Accommodation Approval/Renewal

Initial Approval (up to 12 months)	\$350.00	N	Council
Approval (12 months extension)	\$350.00	N	Council

## Water Testing

Public Pool Water Testing	\$78.95	N	Council
Drinking Water Testing	\$78.95	N	Council

## Certificates

Public Building Certificate of Approval – Licensed Premises	\$207.40	N	Council
Public Building Certificate of Approval – Other Premises	\$138.35	N	Council
Section 39 Liquor Licence Premises – Permanent Facilities	\$142.60	N	Council
Section 39 Liquor Licence Premises – Temporary Facilities	\$28.85	N	Council
Section 39 Liquor Licence Premises – Charitable Events	Exempt	N	Council

## Septic Tanks

Septic Tank Application	\$118.00	N	Regulatory
Septic Tank Permit to Use	\$118.00	N	Regulatory

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Community Amenities

### Rubbish Removal Charges

The following rubbish collection charge is to be applied to all occupied premises within the area prescribed under the provisions of the Waste Avoidance and Resource Recovery Act 2007 Section 66-68.

Pro-rata collection service charges apply from the 1st of the month following the delivery of the bin (occupiers requesting a new collection service where there was no previous service)

Kerbside Rubbish Collection – per 120/140 litre MGB collected once per week	Budget	N	Council
Kerbside Rubbish Collection – per 240 litre MGB collected once per week	Budget	N	Council
Kerbside Recycling collection – per 240 litre MGB collected once per fortnight	Budget	N	Council

### Bridgetown Waste Management Facility

Please note:

Special conditions apply for the disposal of asbestos sheeting at the Bridgetown Waste Facility. Contact the Waste Management Officer or Manager Environmental Health for information regarding the disposal of asbestos and other hazardous waste products.

Domestic Loads of Green Waste < 50mm Stem Diameter (lawn clippings & small cuttings)	Free	N	Council
Domestic Loads of Green Waste > 50mm Stem Diameter	As per charge for size of vehicle/trailer load	Y	Council
1 x 120/140 litre Mobile Garbage Bin – 1 token	\$4.70	Y	Council
1 x 240 litre Mobile Garbage Bin – 2 tokens	\$9.40	Y	Council
Car/Station Wagon Boot Load – 2 tokens	\$9.40	Y	Council
Van/Utility/Trailer Not Exceeding 1.8m x 1.2m – 5 tokens	\$23.50	Y	Council
Truck – 8 tokens per cubic metre	\$37.60 per m3	Y	Council
Bulk Bins – 8 tokens per cubic metre	\$37.60 per m3	Y	Council
White Goods – per item	Free	Y	Council
Degassing Fridges	\$32.80	Y	Council
Disposal of Old Mattresses	\$32.90	Y	Council
Car and Truck Tyres (maximum of 4 tyres per customer) – 1 token per tyre	\$4.70	Y	Council
Tractor and Grader Tyres (maximum of 4 tyres per customer) < 1 metre – 6 tokens per tyre	\$28.20	Y	Council
Tractor and Grader Tyres (maximum of 4 tyres per customer) < 2 metre – 14 tokens per tyre	\$65.80	Y	Council
Disposal of Old Gas Bottles – 1 token per kg	\$4.70 per kg	Y	Council
Asbestos Up To 0.2m3 Maximum – volumes in excess of 0.2m3 must be taken to Manjimup Waste Facility	\$66.00	Y	Council
Uncontaminated inert waste eg rubble – 8 tokens per cubic metre	\$37.60 per m3	Y	Council
Clean Fill suitable as cover material eg soil (no particles greater than 100 mm)	Free	N	Council
Recyclable Materials eg glass, plastics, batteries, cardboard etc.	Free	N	Council
Car Bodies	Free	N	Council
Steel Suitable for Recycling	Free	N	Council
Liquid Waste Disposal Casual Charge – per cubic metre	\$35.00	Y	Council
Additional Tokens – 10 minimum	\$47.00	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Greenbushes Transfer Station

1 x 120/140 litre Mobile Garbage Bin – 1 token	\$4.70	Y	Council
1 x 240 litre Mobile Garbage Bin – 2 tokens	\$9.40	Y	Council
Car/Station Wagon Boot Load – 2 tokens	\$9.40	Y	Council
Van/Utility/Trailer Not exceeding 1.8m x 1.2m – 5 tokens	\$23.50	Y	Council
Additional Tokens – 10 minimum	\$47.00	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Town Planning

Pursuant to the Planning and Development (Local Government Planning Fees) Regulations 2000, fees are to be paid at the time of application and are non-refundable, unless stated below.

### Part 1 – Development Applications

Notes:

- Applicants are to provide details of estimated cost of development (includes any earthworks, materials, labour, design, car parking, etc.)
- Delegated Authority has been provided to the Chief Executive Officer to estimate the value of proposed development. If applicants disagree with the estimate made by the Shire reconsideration can be requested if evidence of the cost of development can be provided. If applicants still dispute the estimated cost determined by the Shire the matter can be referred to the Fees Arbitration Panel (WAPC, WALGA) for determination.
- The setback and policy variation fees are in addition to base development application fee.
- The application fee for establishment of a Home Business may be waived for applicants registered on the New Enterprise Incentives Scheme.
- Council has resolved to waive development application fees associated with the development of fire bunkers in any of the rural parts of the Shire of Bridgetown-Greenbushes.
- If the development has commenced or is been carried out without approval, an additional amount will be charged by way of a penalty that is twice the amount of the maximum fee payable for determination of the application.
- The fee for assessment of reports related to Bushfire regulations is in an addition to the base development application fee.
- Determination of whether an application for amended plans is a “minor” or “major” will be made by the Manager Planning, dependent upon the complexity of the application. Applicants aggrieved by that determination can appeal to the Chief Executive Officer.

### Determination of a development application (other than for an extractive industry) where the estimated cost of the development is

not more than \$50,000	\$147.00	N	Regulatory
more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	N	Regulatory
more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every dollar in excess of \$500,000	N	Regulatory
more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every dollar in excess of \$2.5 million	N	Regulatory
more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every dollar in excess of \$5 million	N	Regulatory
more than \$21.5 million	\$34,196.00	N	Regulatory
Single House/Grouped Dwelling/Ancillary Accommodation/Second Rural Dwelling	\$295.00	N	Regulatory
Grouped Dwellings/Multiple Dwellings (two or more)	\$295.00	N	Regulatory
Additions to Single House/Grouped Dwelling including Outbuildings	\$147.00	N	Regulatory
Bushfire Regulation Assessment	\$147.00	N	Regulatory
Advertising Signage/External Changes	\$147.00	N	Regulatory
Afforestation (Plantations)	\$295.00	N	Regulatory

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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### Additional/Change of Use (including Change of Non-Conforming Use)

Change of Use/Additional Use/Change of Non-Conforming Use	\$295.00	N	Regulatory
Home Based Business	\$222.00	N	Regulatory
Bed & Breakfast Accommodation/Holiday Accommodation	\$295.00	N	Regulatory
Consulting Rooms/Professional Office	\$295.00	N	Regulatory
Light/General/Service/Rural Industry (Use Only)	\$295.00	N	Regulatory

### Extractive Industry

Onsite Works	\$393.50	N	Council
Standard – Small Operation	\$506.80	N	Regulatory
Standard – Medium and Large Operation	\$739.00	N	Regulatory

### Building Envelopes

Minor Extension, Major Modification or Relocation	\$303.85	N	Regulatory
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### Setback Variation

Residential Design Codes Variation / Setback Variation up to 75%	\$140.30	N	Council
Residential Design Codes Variation / Setback Variation greater than 75% (Council determination required)	\$278.40	N	Council

### Policy Variation

Shire Policy Variation (Council determination required)	\$278.40	N	Council
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### Amended Plans/Approval Extension

Minor Applications	\$66.00	N	Council
Major Applications	\$132.00	N	Council
Development Approval Extension/Cancellation	\$66.00	N	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Part 2 – Scheme Amendments

Notes:

- Fee to be estimated (Officer time, overheads, external costs) in accordance with Part 2 (Schedule of Fees) of the Planning and Development (Local Government Planning Fees) Regulations 2015.
- Determination of whether an amendment is Basic, Standard or Complex is the responsibility of the Manager Planning, in accordance with the Planning and Development (Local Planning Schemes) Regulations 2015.
- Details of the calculation used to derive the fee are to be made available to the applicant upon request.
- Any specialist external studies (soil reports, land capability analysis, engineering reports, etc.) are to be provided at the applicants cost. Such costs are separate to the fees stipulated in this schedule.
- Time sheets are to be kept by Shire officers showing all time expended on the processing of each scheme amendment.
- Any fees not expended are to be refunded when a scheme amendment is discontinued.
- At the conclusion of an amendment (final approval/refusal) the costs of processing a scheme amendment are to be calculated and any fees not expended are to be refunded. The overall cost (officer time and advertising) of the amendment is to be calculated and these areas should not be calculated and refunded separately.
- If the costing reveals that the Shire incurred expenses greater than that collected by the fee no additional fees are to be paid by the applicant to make up the difference.
- If an applicant is not satisfied that the fee calculated by the Shire is a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WALGA) for determination.

Basic Amendment	At Cost + 20%	N	Council
Standard Amendment	\$4,738.00	N	Council
Complex Amendment	\$6,777.00	N	Council

## Part 3 – Structure Plans, Local/Detailed Area Plans

Notes:

- Fee to be estimated (Officer time, overheads, external costs) in accordance with Part 3 (Schedule of Fees) of the Planning and Development (Local Government Planning Fees) Regulations 2015.
- Details of the calculation used to derive the fee are to be made available to the applicant upon request.
- Any specialist external studies (soil reports, land capability analysis, engineering reports, etc.) are to be provided at the applicants cost. Such costs are separate to the fees stipulated in this schedule.
- Time sheets are to be kept by Shire officers showing all time expended on the processing of each application.
- Any fees not expended are to be refunded when an application is discontinued.
- At the conclusion of an application the costs of processing an application are to be calculated and any fees not expended are to be refunded. The overall cost (officer time and advertising) of the application is to be calculated and these areas should not be calculated and refunded separately.
- If the costing reveals that the Shire incurred expenses greater than that collected by the fee no additional fees are to be paid by the applicant to make up the difference.
- If an applicant is not satisfied that the fee calculated by the Shire is a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WALGA) for determination.

Structure Plan – Proposed	Estimate	N	Regulatory
Structure Plan – Revised	Estimate	N	Regulatory
Local/Detailed Area Plans	Estimate	N	Regulatory
Local/Detailed Area plans – Revised	Estimate	N	Regulatory

## Part 4 – Subdivision Clearance

Notes:

- Staged clearances of subdivisions will be treated as separate subdivision clearances.
- Preparation of a necessary legal documentation is the responsibility of the applicant however such documents must be assessed by the Shire's Solicitor at the cost of the applicant.
- Any performance bonds will be subject to a 5% non-refundable administration fee plus 15% service fee refundable unless the Shire undertakes to complete outstanding works.

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Provision of Subdivision Clearance

not more than 5 lots	\$73 per lot	N	Regulatory
more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	N	Regulatory
more than 195 lots	\$7,393.00	N	Regulatory
Supporting Report Assessment	\$106.50 per hour plus 20%	N	Regulatory
Built Strata 1-5 allotments	\$656 plus \$65 per lot	N	Regulatory
Built Strata 6 or more allotments	\$981 plus \$43.50 per lot	N	Regulatory

## Part 5 – Planning Advice/Research

Notes:

- A fee for written planning advice will generally only be required if specific research is required and the advice is determined to be greater than “normal” planning advice, of a general planning subject matter.

Issue of written planning advice (per hour)	\$73.00	N	Regulatory
Zoning Certificate	\$73.00	N	Regulatory
Replying to a Property Settlement Questionnaire	\$73.00	N	Regulatory

## Part 6 – Advertising/Notification of Proposals (Not Scheme Amendments/Structure Plans or Local/Detailed Area Plans)

Notes:

- Advertising fees are to be paid in addition to any development application fees (as set out in Part 1 of this Schedule)
- If newspaper advertising of proposals is required both of the above fees will be charged (in addition to development application fee)
- Advertising may be required to comply with the Shire’s Town Planning Scheme(s), Policies or may be determined as being a requirement of the development assessment process by Shire officers.

Local Newspaper Advertising	Cost + 20%	Y	Council
Landowner Referral (Letters only)	\$52.55	Y	Council

## Part 7 – Other Fees and Bonds

OTHER FEES ADDRESSING APPLICATIONS PROCESSED BY PLANNING DEPARTMENT BUT CONCERN ISSUES NOT APPLICABLE TO THE PLANNING AND DEVELOPMENT ACT 2005

Road/Pedestrian Access Way Closure Application (Fee covers assessment and reporting to Council. An additional fee is payable to cover costs of advertising)	\$400.50	N	Council
Road/Pedestrian Access Way Closure Finalisation (Costs for liaison with Department of Lands – All other costs will be the responsibility of the applicant)	\$263.10	N	Council
Directional Sign (Assessment Fee Only – other costs for ordering, manufacturing and erection listed under Works & Services fees)	\$94.80	N	Council
Section 40 Certificate (Liquor Licenses)	\$94.80	N	Council
Application for Recreational Use/Hire Site	\$335.50	N	Council
Legal Fees (including preparation of notifications charged at 0.5 hours only)	\$106.50 per hour plus legal costs	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Inspection Fees

Note:

- The initial inspection fee is included in the base development application fee (excluding relocated dwellings).

Relocated Dwelling Inspection Fee	\$106.50 per hour	N	Council
Development Condition Inspection Fee	\$51.50	N	Council

## Bonds

Notes:

- Should legal advice be required, fees for the Shire's solicitor may be at the cost of the applicant. This fee is to cover costs of having the Shire's solicitor assess legal documents submitted by an applicant in order to satisfy a condition of development approval or subdivision approval.
- All bonds will be subject to a 5% non-refundable administration fee plus 15% service fee refundable unless the Shire undertakes to complete outstanding works.

Earthworks (Cut and Fill Policy)	\$500.00	N	Trust
Relocated Dwellings	\$4,000.00	N	Trust
Relocated Outbuildings	\$500.00	N	Trust
Re-vegetation Works (Subdivisions)	Agreement of Quotation	N	Trust
Extractive Industry Rehabilitation Bond (Clay, sand or similar grained material)	\$1,500.00 per ha	N	Trust
Extractive Industry Rehabilitation Bond (Stone, gravel or other aggregate)	\$2,000.00 per ha	N	Trust



Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Cemeteries

### Grant of Right of Burial

Grave in Lawn Section	\$276.95	Y	Council
Grave in Traditional Section	\$276.95	Y	Council
Copy of Grant of Right of Burial	\$41.20	Y	Council
Renewal of Grant of Right of Burial	\$88.35	Y	Council
Transfer of Grant of Right of Burial	\$88.35	Y	Council

### Burials (Add Grant of Right of Burial if Required)

Interment in Traditional Section	\$1,060.70	Y	Council
Interment in Traditional Section including Grant of Right of Burial	\$1,337.65	Y	Council
Interment of Stillborn Child	\$565.70	Y	Council
Interment in Lawn Section	\$1,687.70	Y	Council
Interment in Lawn Section including Grant of Right of Burial	\$1,964.70	Y	Council

### Extra Charges for Burials

Additional fee for Interment on a Saturday, Sunday, Public Holiday or without due notice	\$526.80	Y	Council
Reservation of specific site including Grant of Right of Burial	\$276.95	Y	Council
Administration fee for Registration of Exhumation of Grave	\$88.35	Y	Council
Administration fee for Registration of Re-opening of Grave	\$88.35	Y	Council

### Registration and Placement of Ashes

Single Niche	\$228.80 + actual cost of plaque	Y	Council
Double Niche	\$228.80 + actual cost of plaque	Y	Council
Second Ashes in Double Niche	\$228.80 + actual cost of plaque	Y	Council
Existing Gravesite	\$282.90	Y	Council
New Gravesite (including Grant)	\$559.90	Y	Council
Boronia Memorial Wall Bridgetown	\$228.80 + actual cost of plaque	Y	Council
Memorial Wall Greenbushes	\$228.80 + actual cost of plaque	Y	Council
Remembrance Wall Greenbushes	\$102.25 + actual cost of plaque	Y	Council
Special location within Cemetery other than Niche Wall plus cost of plaque/tree/rose/seat etc.	\$228.80 + actual cost	Y	Council
Registration of Ashes Placed by Family	\$88.35	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Extra Charges for Ashes

Additional Fee for Placement of Ashes on a Saturday, Sunday or Public Holiday	\$119.25	Y	Council
Reservation of Specific Site in Niche & Memorial Walls	\$88.35	Y	Council
Transfer of Ashes to a new position in Cemetery plus any associated costs	\$258.50 + actual cost	Y	Council
Removal of Ashes from Cemetery to Authorised Person	\$147.35	Y	Council
Vase or Perpetual Emblem Attachment (at time of original placement)	Actual cost of attachment	Y	Council

## Miscellaneous Fees

Funeral Directors Annual Licence Fee	\$144.60	N	Council
Funeral Directors Single Funeral Permit	\$101.40	N	Council
Monumental Masons Annual Licence Fee	\$144.60	N	Council
Monumental Masons Single Monument Permit	\$101.40	N	Council
Single Permit to Erect Headstone or Memorial (Non-Monumental Mason)	\$153.20	N	Council
Placement and Registration of Memorial (No Ashes)	\$102.25 + actual cost	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Recreation & Culture

### Hire of Community Bus

Booking fee (Includes administration and cleaning)	\$50.00	Y	Council
Stakeholder Groups per km	\$0.85	Y	Council
All other community groups per km	\$1.30	Y	Council
Private Groups/Individuals/Businesses per km	\$1.70	Y	Council
Community Bus Bond	\$300.00	N	Trust

### Greenbushes Community Bus Service

Fee per passenger	\$8.00	Y	Council
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### Bridgetown Main Hall Hire

Notes:

- Half day hire is only applicable if the function (including setting up) is either completed by 2pm of the said day or commences (including setting up) after 2pm.
- Sporting Clubs who do not have Public Liability Insurance cannot use the halls, but can apply to the Bridgetown Leisure Centre Manager to operate under a Leisure Centre managed program. Where a sporting club applies to hire the Leisure Centre, the final decision will be at the discretion of the CEO as per Council Policy O.2
- The Bridgetown Town & Lesser Halls will not be made available for hire of sport or recreational pursuits where these can occur in the Leisure Centre.
- Incorporated bodies, schools and commercial operators who cannot provide proof of Public Liability Insurance may not use the Shire Halls (as per Council Policy O.2)

Full Day Hire	\$165.40	Y	Council
Half Day Hire	\$90.45	Y	Council
Recreation Activities – per hour	\$21.95	Y	Council

### Bridgetown Lesser Hall Hire

Full Day Hire	\$137.90	Y	Council
Half Day Hire	\$75.40	Y	Council

### Bridgetown Both Halls Hire

Full Day Hire	\$242.65	Y	Council
Half Day Hire	\$132.65	Y	Council

### Greenbushes Hall & Other Halls Hire

Full Day Hire	\$137.90	Y	Council
Half Day Hire	\$75.40	Y	Council
Recreation Activities – per hour	\$21.95	Y	Council

### Miscellaneous Fees

Alcohol Surcharge	\$50.00	Y	Council
Bond	\$100.00	N	Trust

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Facility Hire

Greenbushes Court House – Greenbushes Playgroup	\$15.35	Y	Council
Community Street Stall Hire	Free	N	Council
Community Street Stall Bond	\$50.00	N	Trust

## Sporting Venues

Football Club Seniors (Bridgetown Oval)	\$1,820.90	Y	Council
Football Club Juniors (Bridgetown Oval)	\$319.40	Y	Council
Hockey Club	\$274.60	Y	Council
Soccer Club Seniors (Greenbushes Oval)	\$931.05	Y	Council
Soccer Club Juniors (Greenbushes Oval)	\$318.20	Y	Council
Cricket Club Seniors (Bridgetown Oval)	\$188.55	Y	Council
Cricket Club Juniors (Bridgetown Oval)	\$153.20	Y	Council
Trotting Club	\$688.30	Y	Council
School Sports Carnival	Free	N	Council
Miscellaneous Daily Hire of Sporting Facilities	\$83.65	Y	Council

## Exclusive Hire of Public Reserves

If connection to Council power supplies required, a separate charge for this use will be calculated.

Less than 250 m2 One Day Hire	\$166.15	Y	Council
Greater than 250 m2 One Day Hire	\$337.05	Y	Council
Less than 250 m2 Between Two and Seven Days (consecutive) – rate per day	\$111.00	Y	Council
Greater than 250 m2 Between Two and Seven Days (consecutive) – rate per day	\$221.95	Y	Council
Less than 250 m2 Seven or More Days (consecutive) – rate per day	\$83.25	Y	Council
Greater than 250 m2 Seven or More Days (consecutive) – rate per day	\$166.45	Y	Council

## Bridgetown Leisure Centre

### Leisure Centre Memberships

Concession on all Leisure Centre fees and charges for Pensioner Concession Card and Veterans' Affairs Pensioner Concession Card.

Note: Does not include Health Card Cards.

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Gym

Annual Gym – Adult	\$250.00	Y	Council
Annual Gym – Youth 14-17 years	\$224.00	Y	Council
Annual Gym – Emergency Services Personnel	\$124.50	Y	Council
Annual Gym – Adult Concession	\$225.00	Y	Council
Annual Gym – Youth Concession 14-17 years	\$201.60	Y	Council
Annual Gym – Emergency Services Personnel Concession	\$110.85	Y	Council
6 Months – Adult	\$136.30	Y	Council
6 Months – Youth 14– 17 years	\$122.65	Y	Council
6 Months – Adult Concession	\$122.65	Y	Council
6 Months – Youth Concession 14-17 years	\$110.35	Y	Council
3 Months – Adult	\$77.00	Y	Council
3 Months – Youth 14-17 years	\$69.30	Y	Council
3 Months – Adult Concession	\$69.30	Y	Council
3 Months – Youth Concession 14-17 years	\$62.40	Y	Council
1 Month – Adult	\$28.55	Y	Council
1 Month – Youth 14-17 years	\$25.70	Y	Council
1 Month – Adult Concession	\$25.70	Y	Council
1 Month – Youth Concession 14-17 years	\$23.10	Y	Council

## Gym & Pool

Free Gym Appraisal on 12 month membership only.

Annual Gym & Pool Only – Adult	\$394.00	Y	Council
Annual Gym & Pool Only – Youth 14-17 years	\$322.25	Y	Council
Annual Gym & Pool Only – Adult Concession	\$354.60	Y	Council
Annual Gym & Pool Only – Youth Concession 14-17 years	\$290.00	Y	Council

## Pool

Under 2 years free entry

Annual Family Pass – 2 adults & 2 children or 1 adult & 3 children	\$350.00	Y	Council
Annual Family Pass – Extra Child 2-17 years	\$50.00	Y	Council
Annual Adult Pass	\$200.00	Y	Council
Annual Child Pass 2-17 years	\$125.00	Y	Council
Annual Family Pass – Concession	\$315.00	Y	Council
Annual Family Pass – Concession Extra Child 2-17 years	\$45.00	Y	Council
Annual Adult Pass – Concession	\$180.00	Y	Council
Annual Child Pass – Concession 2 – 17 years	\$112.50	Y	Council

## Recreation

### Group Fitness Room

Per Hour	\$32.00	Y	Council
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Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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### Sports Court – Permanent Bookings

Groups per hour	\$32.95	Y	Council
Training per hour	\$26.40	Y	Council
Training Half Court per hour	\$13.20	Y	Council

### Sports Court – Casual Bookings

Groups Casual per hour	\$42.20	Y	Council
Training 1/2 Court	\$32.95	Y	Council
Casual Court Use (per person)	\$4.05	Y	Council
Single Court Full Day	\$186.40	Y	Council

### Programs

10% Concession on Leisure Centre Term Programs for Pensioner Concession Card and Veterans' Affairs Pensioner Concession Card.

Note: Does not include Health Care Cards.

Camp School Fee Per Person	\$6.75	Y	Council
Term Programs (leisure per class)	Cost + 20%	Y	Council
Term Programs (leisure 10 class pass)	Cost + 20%	Y	Council
Sports Competitions Registration	\$13.00	Y	Council
Sports Competitions Per Game	\$45.95	Y	Council
Living Longer Living Stronger – casual per session	\$8.05	Y	Council
Living Longer Living Stronger – 10 Class Pass	\$72.30	Y	Council
Living Longer Living Stronger Appraisal	\$62.30	Y	Council
BLC Seniors Program – Casual per session	\$6.70	Y	Council
BLC Seniors Program – 10 Class pass	\$60.25	Y	Council
Specialised Children's programs	\$11.30	Y	Council
School Holiday Programmes	Cost + 20%	Y	Council

### Gymnasium

Gym Appraisal	\$49.95	Y	Council
Gym Appraisal – Concession	\$44.95	Y	Council
Gym Casual Entry	\$14.95	Y	Council
Gym Casual Entry – Concession	\$13.35	Y	Council
Gym 10 Class Entry	\$134.20	Y	Council
Gym 10 Class Entry – Concession	\$119.85	Y	Council
Gym Casual Entry – Youth 14-17 years	\$10.30	Y	Council
Gym 10 Class Entry – Youth 14-17 years	\$92.70	Y	Council
Personal Training Casual Visit (30 minutes)	\$46.35	Y	Council
Personal Training Casual Visit (60 minutes)	\$72.10	Y	Council
Personal Training 10 Pass Entry (30 minutes)	\$417.15	Y	Council
Personal Training 10 Pass Entry (60 minutes)	\$648.90	Y	Council
Personal Training Casual Visit (30 minutes) – Concession	\$41.70	Y	Council
Personal Training Casual Visit (60 minutes) – Concession	\$64.90	Y	Council
Personal Training 10 Pass Entry (30 minutes) – Concession	\$375.45	Y	Council
Personal Training 10 Pass Entry (60 minutes) – Concession	\$584.00	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Other Recreation Charges

Non-returned/Replacement Membership Card/Fob	\$25.00	Y	Council
Direct Debit Cancellation Fee	\$100.00	Y	Council
Hire of sound system equipment for delivery of fitness classes	\$13.00	Y	Council
Bib Hire (Netball/Basketball) – per game	\$4.05	Y	Council
Skate Entry	\$5.30	Y	Council
Skate Equipment Hire	\$5.30	Y	Council
Table Tennis	\$5.55	Y	Council
Casual Social Sports Entry Fee	\$5.15	Y	Council
Nordic Walking Pole Hire	\$3.60	Y	Council

## Aquatic

### Aquatic Fees

Under 2 year free entry

Adult Entry	\$6.00	Y	Council
Spectator (inc Vac swim)	Free	Y	Council
Child Entry 2-17 years	\$3.50	Y	Council
Adult Entry – Concession	\$5.40	Y	Council
Spectator – Concession	Free	Y	Council
Child Entry – Concession 2-17 years	\$3.15	Y	Council
Aqua Aerobics Casual	\$13.50	Y	Council
Aqua Aerobics Casual – Concession	\$12.15	Y	Council
Aqua Aerobics 10 Class Entry	\$121.50	Y	Council
10 Entry Pass – Adult	\$54.00	Y	Council
10 Entry Pass – Child	\$31.50	Y	Council
10 Entry Pass – Adult Concession	\$48.60	Y	Council
10 Entry Pass – Child Concession 2-17 years	\$28.35	Y	Council
Lil Fishes – 1 parent + 1 child per class	\$8.50	Y	Council
Learn 2 Swim – 1 parent + 1 child per class	\$8.50	Y	Council
Individual 1 on 1 Swimming Lesson – 30 mins	\$35.00	Y	Council
Individual 1 on 1 Swimming Lesson – 30 mins Concession	\$31.50	Y	Council

### Carnivals

Daily Hire Carnivals/Events – Full Day Entry & Venue Hire	\$360.50	Y	Council
Daily Hire Carnivals/Events – Half Day Entry & Venue Hire	\$216.30	Y	Council

### Other Aquatic Charges

Inflatable Hire + Life Guard Supervision Per Hour	\$114.85	Y	Council
Lane Hire Per Hour	\$17.50	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Bridgetown Regional Library

### Temporary Membership Fees

Single Membership	\$37.75	Y	Council
Family Membership	\$75.40	Y	Council

### Library Fees

Library Programs	Cost + 20%	Y	Council
Administration Fee Lost/Damaged Book	\$10.60	Y	Council
Replacement of Lost Book – as per SLWA depreciated value table	As per value SLWA table	Y	Regulatory
Exhibition or Book Launch	10% Comm	Y	Council
Book Club – per month	\$10.50	Y	Council
CD/DVD Cleaning	\$5.30	Y	Council

### Photocopying B&W

Single Side A4	\$0.65	Y	Council
Double Side A4	\$0.90	Y	Council
Single Side A3	\$1.10	Y	Council
Double Side A3	\$1.65	Y	Council

### Photocopying Colour

Single Side A4	\$2.20	Y	Council
Double Side A4	\$3.35	Y	Council
Single Side A3	\$3.80	Y	Council
Double Side A3	\$5.00	Y	Council

### Meeting Room

Commerical Hire – Full Day	\$113.00	Y	Council
Commerical Hire – Half Day	\$56.50	Y	Council
Bond	\$50.00	N	Trust

### Summer Outdoor Film Festival

Adults	\$6.00	Y	Council
Child – under 16 years	\$3.00	Y	Council
Family Pass – 2 adults + 2 under 16	\$12.00	Y	Council



Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Tourism

### Bridgetown Greenbushes Visitor Information Centre

#### Display/Advertising Fees

Trade Show Brochure Display	\$53.05	Y	Council
1m2 Window Display Monthly Rental	\$64.80	Y	Council
1m2 Window Display Quarterly Rental	\$165.00	Y	Council
1m2 Floor Display Monthly Rental	\$58.95	Y	Council
1m2 Floor Display Quarterly Rental	\$141.40	Y	Council
Brochure Racking	\$71.90	Y	Council

#### Peak Window Display Fees 31/10-14/11 (Inc. Festival of Country Gardens and Blues Festival)

Whole Window	\$377.15	Y	Council
Half Window (minimum of 2 businesses to participate, price per business)	\$235.65	Y	Council
Quarter Window (minimum of 4 businesses to participate, price per business)	\$157.90	Y	Council

#### Commission Rates

Online event ticket sales where cost of ticket => \$50.00 each	\$4.00 + 1%	Y	Council
Online event ticket sales where cost of ticket < \$50.00 each	5% Comm	Y	Council
Merchandise items on consignment	25%	Y	Council
Accommodation/Tour Bookings	12.5%	Y	Council

#### Membership Fees Accommodation Providers

Small 1-4 units	\$362.35	Y	Council
Medium 5-10 units	\$434.30	Y	Council
Large >10 units	\$506.80	Y	Council

#### Food Outlets/Wineries attractions

Food Outlets, Wineries & Attractions	\$362.35	Y	Council
Medium – seating 30-59	\$434.30	Y	Council
Large – seating >60	\$506.80	Y	Council

#### Retail & Main Street Traders

Retail & Main Street Traders	\$362.35	Y	Council
Medium < 8 staff	\$434.30	Y	Council
Large > 8 staff	\$506.80	Y	Council

#### Members from Another Shire

Small 1-4 units	\$253.45	Y	Council
Medium 5-10 units	\$289.95	Y	Council
Large >10 units	\$362.35	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Other Charges

Associate membership or not for profit organisations	\$253.45	Y	Council
Advertising Signs at Information bays (display only, sign to be purchased by applicant) – Annual Fee	\$394.80	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Building Control

All fees as per Building Regulations 2012.

### Application Building Permit – Class 1 and 10 building

Uncertified Application	0.32% of est. value (Inc. GST) of the Building work as determined by the permit authority but not less than \$97.70	N	Regulatory
Certified Application	0.19% of est. value (Inc. GST) of the Building work as determined by the permit authority but not less than \$97.70	N	Regulatory

### Application Building Permit – Class 2-9

Certified Application – Class 2-9	0.09% of est. value (Inc. GST) of the Building work as determined by the permit authority but not less than \$97.70	N	Regulatory
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### Application Demolition Permit

Demolition of Class 1 and 10 Building	\$97.70	N	Regulatory
Demolition of Class 2-9 Building	\$97.90 per storey	N	Regulatory

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Other Application Permits

Application to extend the time during which a building or demolition permit has effect	\$97.70	N	Regulatory
Application to amend a building permit – all classes	Same calculation as for application for building permit based on change to contract value but not less than \$97.90	N	Regulatory
Application for an occupancy permit for a completed Building Class 2-9 Building	\$97.70	N	Regulatory
Application for a temporary occupancy permit for an incomplete building	\$97.70	N	Regulatory
Application for modification of an occupancy permit for additional use of a building on a temporary basis	\$97.70	N	Regulatory
Application for a replacement occupancy permit for permanent change of building's use classification	\$97.70	N	Regulatory
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision	\$107.70 or \$10.80 per strata which ever is greater	N	Regulatory
Application for an occupancy permit for unauthorised Class 2-9 (Certified)	0.18% of the est. value (Inc. GST) of the unauthorised work, but not less than \$97.70	N	Regulatory
Application for a building approval certificate for unauthorised Class 1 and 10	0.38% of the est. value (Inc. GST) of the unauthorised work, but not less than \$97.70	N	Regulatory
Application to replace an occupancy permit for an existing building	\$97.70	N	Regulatory
Application for a building approval certificate for building with existing authorisation Class 1 and 10	\$97.70	N	Regulatory
Application to extend the time during which an occupancy permit or building approval certificate has effect	\$97.70	N	Regulatory
Swimming Pool Inspection Fee (annual)	\$57.30	N	Regulatory
Unscheduled Pool Inspection	\$100 per hour but not less than \$150	N	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Shire Building Services

### Building Services Certification Service

Request for Certificate of Design Compliance – Class 1 and 10 building (within Shire district)	0.13% of est. value but not less than \$500	Y	Council
Request for Certificate of Design Compliance – Class 2-9 buildings (within Shire District)	0.11% of the est. value (Inc. GST) of the Building work, but not less than \$1,000	Y	Council
Request for Certificate of Construction Compliance, Building Compliance, or Other Compliance (within Shire district)	\$100 per hour but not less than \$500.00	Y	Council
Request for Certificate of Construction Compliance, Building Compliance, Design Compliance or Other Compliance (outside Shire district)	\$150 per hour (including travel) but not less than \$500	Y	Council
Request for seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met	\$100 per hour but not less than \$100	Y	Council

### Copy of Building and/or Septic Tank Plans

Copy of Building and/or Septic Tank Plans	\$55.00	Y	Council
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Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Works & Services

### Residential Crossovers

A minimum standard crossover (for the purposes of the Local Government Act 1995) has the following dimensions:

- Length (verge width) = 7m Width at boundary line = 3m Width at edge of road = 6m Area = 31.5m<sup>2</sup>
- Thickness for concrete = 100mm Thickness for Asphalt = 25mm
- Thickness of base course for Asphalt/Spray Seal = 100mm Thickness of sub base course for Asphalt/Spray seal = 100mm

Shire contribution to a concrete crossover is half the cost of the crossover to a maximum of	\$870.90	N	Council
Shire contribution to a brick paved crossover is half the cost of the crossover to a maximum of	\$870.90	N	Council
Shire contribution to an asphalt crossover is half the cost of the crossover to a maximum of	\$735.15	N	Council
Shire contribution to a 2 coat, 5mm stone, spray seal crossover is half the cost to a maximum of	\$689.95	N	Council
Shire contribution to a gravel crossover is half the cost to a maximum of	\$452.45	N	Council

### Culverts

In addition to the above construction costs, a Shire contribution is available if a culvert is required.

Shire Contribution – Two Pipes/Headwalls 300mm	\$339.35	N	Council
Shire Contribution – Two Pipes/Headwalls 375mm	\$463.70	N	Council
Shire Contribution – Three Pipes/Headwalls 300mm	\$384.60	N	Council
Shire Contribution – Three Pipes/Headwalls 375mm	\$463.70	N	Council
Shire Contribution – Two Pipes Only 300mm	\$169.65	N	Council
Shire Contribution – Three Pipes Only 300mm	\$192.30	N	Council
Shire Contribution – Three Pipes Only 375mm	\$231.85	N	Council

### Accessing Water from Shire Standpipes

Standpipe Water – per kilolitre	\$3.75	N	Council
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### Evaluation of Traffic Management Plans

AB Evaluation of Traffic Management Plans	\$40.80	N	Council
Evaluation of Traffic Management Plans	\$94.25	N	Council

### Directional Signs

Ordering and Erection (fingerboards signs only)	\$394.80	Y	Council
Ordering and Erection (other than fingerboard & larger signs cost + 30% administration charge)	Cost + 30%	Y	Council

Name	Year 18/19 Fee (incl. GST)	GST	Charge Type
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## Other Fees & Charges

Charge for quotation to set up physical road closure	\$151.45	Y	Council
Temporary Heavy Haulage Approvals	\$193.00	N	Council
Private Works Jobs Wet Hire of Machinery & Materials	Cost + 30%	Y	Council
Bridgetown Greenbushes Local Authority Plate Fee	\$31.80	Y	Council
Replacement Rural Street Numbering Sign	\$62.45	Y	Council
Pesticide Free Notification Signs	\$62.45	Y	Council
Non-Pesticide Use of Section of Road Adjacent to Private Property Signs	\$62.45	Y	Council
Electric Vehicle Recharge Station	0.45 cents per kWh	Y	Council





**SHIRE OF BRIDGETOWN-GREENBUSHES**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

**'A beautiful place to live'**

**Working together with the community to achieve our shared objectives**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	4,539,351	4,363,497	4,370,822
Operating grants, subsidies and contributions	9	1,573,045	2,598,543	1,625,103
Fees and charges	8	1,695,634	1,612,048	1,631,538
Interest earnings	10(a)	199,321	208,406	177,363
Other revenue	10(b)	112,631	209,233	156,345
		<b>8,119,982</b>	<b>8,991,727</b>	<b>7,961,171</b>
<b>Expenses</b>				
Employee costs		(4,566,526)	(4,420,103)	(4,503,196)
Materials and contracts		(3,047,741)	(2,101,645)	(2,682,472)
Utility charges		(284,442)	(272,895)	(258,911)
Depreciation on non-current assets	5	(3,470,930)	(3,636,598)	(3,536,445)
Interest expenses	10(d)	(77,918)	(84,395)	(84,384)
Insurance expenses		(263,121)	(235,841)	(242,333)
Other expenditure		(305,735)	(290,184)	(311,269)
		<b>(12,016,413)</b>	<b>(11,041,661)</b>	<b>(11,619,010)</b>
		<b>(3,896,431)</b>	<b>(2,049,934)</b>	<b>(3,657,839)</b>
Non-operating grants, subsidies and contributions	9	1,595,608	1,616,273	1,833,005
Profit on asset disposals	4(b)	21,350	29,424	15,769
Loss on asset disposals	4(b)	(34,489)	(101,287)	(66,478)
<b>Net result</b>		<b>(2,313,962)</b>	<b>(505,524)</b>	<b>(1,875,543)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,313,962)</b>	<b>(505,524)</b>	<b>(1,875,543)</b>

This statement is to be read in conjunction with the accompanying notes.

## FOR THE YEAR ENDED 30TH JUNE 2019

### BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Bridgetown-Greenbushes controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustment.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE REVENUES

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

### REVENUES (CONTINUED)

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more details such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>	1, 8, 9, 10(a),(b)			
Governance		369	41,422	810
General purpose funding		5,697,442	6,454,551	5,489,715
Law, order, public safety		442,813	381,911	275,088
Health		18,200	17,445	20,500
Education and welfare		25,509	598	18,509
Housing		22,000	11,602	10,665
Community amenities		1,112,757	1,051,829	994,189
Recreation and culture		414,094	546,728	726,533
Transport		112,099	100,056	108,822
Economic services		131,573	132,913	126,923
Other property and services		143,126	252,672	189,417
		<b>8,119,982</b>	<b>8,991,727</b>	<b>7,961,171</b>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f),(g)			
Governance		(1,040,302)	(983,863)	(961,377)
General purpose funding		(185,977)	(116,468)	(117,095)
Law, order, public safety		(964,264)	(788,312)	(736,965)
Health		(85,618)	(77,497)	(83,010)
Education and welfare		(237,877)	(181,795)	(210,846)
Housing		(33,605)	(32,182)	(40,524)
Community amenities		(1,768,222)	(1,691,681)	(1,652,079)
Recreation and culture		(3,099,678)	(2,562,583)	(3,084,623)
Transport		(3,754,970)	(3,794,920)	(3,902,251)
Economic services		(641,916)	(541,581)	(573,786)
Other property and services		(126,066)	(186,384)	(172,070)
		<b>(11,938,495)</b>	<b>(10,957,266)</b>	<b>(11,534,626)</b>
<b>Finance costs</b>	6, 10(d)			
General purpose funding		(100)	0	(100)
Community amenities		(13,310)	(13,576)	(13,571)
Recreation and culture		(64,508)	(70,819)	(70,713)
		<b>(77,918)</b>	<b>(84,395)</b>	<b>(84,384)</b>
		<b>(3,896,431)</b>	<b>(2,049,934)</b>	<b>(3,657,839)</b>
Non-operating grants, subsidies and contribution	9	1,595,608	1,616,273	1,833,005
Profit on disposal of assets	4(b)	21,350	29,424	15,769
(Loss) on disposal of assets	4(b)	(34,489)	(101,287)	(66,478)
<b>Net result</b>		<b>(2,313,962)</b>	<b>(505,524)</b>	<b>(1,875,543)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,313,962)</b>	<b>(505,524)</b>	<b>(1,875,543)</b>

This statement is to be read in conjunction with the accompanying notes.

## FOR THE YEAR ENDED 30TH JUNE 2019

### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
<b>HEALTH</b>	To provide an operational framework for good community health.	Food quality, pest control, and support the operation of child health clinics.
<b>EDUCATION AND WELFARE</b>	To support disadvantaged persons, the elderly, children and youth.	Support with the provision of day care and pre-school facilities; assistance to playgroups, retirement villages, services for senior citizens and youth, and other voluntary services.
<b>HOUSING</b>	Help ensure adequate housing.	Maintenance of staff and rental housing.
<b>COMMUNITY AMENITIES</b>	Provide services required by the community.	Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.
<b>RECREATION AND CULTURE</b>	To establish and manage efficiently infrastructure and resources which will help the social well being of the community.	Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.
<b>TRANSPORT</b>	To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.
<b>ECONOMIC SERVICES</b>	To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control operating accounts.	Private works, plant repairs and operation costs, business units activities and directorate costs.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,549,595	4,322,111	4,373,464
Operating grants, subsidies and contributions		1,579,767	2,645,512	1,651,703
Fees and charges		1,683,634	1,612,048	1,634,538
Interest earnings		199,321	208,406	177,363
Goods and services tax		473,800	38,686	350,400
Other revenue		112,631	209,233	156,345
		<b>8,598,748</b>	<b>9,035,996</b>	<b>8,343,813</b>
<b>Payments</b>				
Employee costs		(4,539,851)	(4,393,603)	(4,478,196)
Materials and contracts		(3,086,699)	(2,464,999)	(3,082,876)
Utility charges		(283,642)	(272,895)	(258,211)
Interest expenses		(77,918)	(84,407)	(84,384)
Insurance expenses		(263,121)	(235,841)	(242,333)
Goods and services tax		(479,046)	0	(346,000)
Other expenditure		(305,735)	(290,184)	(311,269)
		<b>(9,036,012)</b>	<b>(7,741,929)</b>	<b>(8,803,269)</b>
<b>Net cash provided by (used in) operating activities</b>	3	<b>(437,264)</b>	<b>1,294,067</b>	<b>(459,456)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,854,698)	(1,234,941)	(2,271,652)
Payments for construction of infrastructure	4(a)	(3,027,955)	(1,122,618)	(2,011,341)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,595,608	1,616,273	1,833,005
Proceeds from sale of plant & equipment	4(b)	337,864	199,052	330,000
<b>Net cash provided by (used in) investing activities</b>		<b>(2,949,181)</b>	<b>(542,234)</b>	<b>(2,119,988)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(268,034)	(257,059)	(248,492)
Proceeds from self supporting loans	6(a)	8,337	19,251	10,685
Proceeds from new borrowings	6(b)	200,000	120,000	120,000
<b>Net cash provided by (used in) financing activities</b>		<b>(59,697)</b>	<b>(117,808)</b>	<b>(117,807)</b>
<b>Net increase (decrease) in cash held</b>		<b>(3,446,142)</b>	<b>634,025</b>	<b>(2,697,251)</b>
Cash at beginning of year		7,156,483	6,522,458	6,524,064
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,710,341</b>	<b>7,156,483</b>	<b>3,826,813</b>

This statement is to be read in conjunction with the accompanying notes.

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	\$ 1,928,742	\$ 1,760,980	\$ 1,745,997
		1,928,742	1,760,980	1,745,997
<b>Revenue from operating activities (excluding rates)</b>				
Governance		369	41,422	2,992
General purpose funding		1,158,091	2,091,054	1,118,793
Law, order, public safety		444,013	384,385	284,588
Health		18,200	17,445	20,500
Education and welfare		25,509	598	18,509
Housing		22,000	11,602	10,665
Community amenities		1,130,507	1,052,043	996,924
Recreation and culture		414,094	548,261	726,533
Transport		114,499	125,259	110,174
Economic services		131,573	132,913	126,923
Other property and services		143,126	252,672	189,417
		3,601,981	4,657,654	3,606,018
<b>Expenditure from operating activities</b>				
Governance		(1,041,437)	(983,863)	(962,084)
General purpose funding		(186,077)	(116,468)	(117,195)
Law, order, public safety		(989,311)	(882,493)	(788,961)
Health		(85,618)	(77,497)	(83,010)
Education and welfare		(237,877)	(181,795)	(210,846)
Housing		(33,605)	(32,182)	(40,524)
Community amenities		(1,781,532)	(1,712,259)	(1,668,925)
Recreation and culture		(3,164,186)	(2,633,506)	(3,155,336)
Transport		(3,762,593)	(3,794,920)	(3,912,751)
Economic services		(642,600)	(541,581)	(573,786)
Other property and services		(126,066)	(186,384)	(172,070)
		(12,050,902)	(11,142,948)	(11,685,488)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(21,350)	(29,424)	(15,769)
Loss on disposal of assets	4(b)	34,489	101,287	66,478
Depreciation on assets	5	3,470,930	3,636,598	3,536,445
Movement in deferred rates (non-current)		0	(16,019)	0
Movement in employee benefit provisions (non-current)		0	(12,326)	0
<b>Amount attributable to operating activities</b>		(3,036,110)	(1,044,198)	(2,746,319)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,595,608	1,616,273	1,833,005
Purchase property, plant and equipment	4(a)	(1,854,698)	(1,234,941)	(2,271,652)
Purchase and construction of infrastructure	4(a)	(3,027,955)	(1,122,618)	(2,011,341)
Proceeds from disposal of assets	4(b)	337,864	199,052	330,000
<b>Amount attributable to investing activities</b>		(2,949,181)	(542,234)	(2,119,988)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(268,034)	(257,059)	(248,492)
Proceeds from new borrowings	6(b)	200,000	120,000	120,000
Proceeds from self supporting loans	6(a)	8,337	19,251	10,685
Transfers to cash backed reserves (restricted assets)	7(a)	(680,899)	(1,541,961)	(422,167)
Transfers from cash backed reserves (restricted assets)	7(a)	2,186,536	811,446	1,035,359
<b>Amount attributable to financing activities</b>		1,445,940	(848,323)	495,385
<b>Budgeted deficiency before general rates</b>		(4,539,351)	(2,434,755)	(4,370,922)
<b>Estimated amount to be raised from general rates</b>	1	4,539,351	4,363,497	4,370,922
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>1,928,742</b>	<b>0</b>

This statement is to be read in conjunction with the accompanying notes.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

Rate type	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
GRV - Shire	0.090434	1,684	25,684,292	2,322,733	9,000	1,000	2,332,733	2,206,225
UV - Shire Rural	0.006222	490	185,418,000	1,153,671	0	0	1,153,671	1,102,292
UV - Mining	0.078450	14	911,447	71,503	0	0	71,503	71,292
UV - Urban Farmland								11,222
<b>Sub-Totals</b>		2,188	212,013,739	3,547,907	9,000	1,000	3,557,907	3,391,031
<b>Minimum</b>								
<b>Minimum payment</b>								
	\$							
GRV - Shire	897.00	793	4,030,005	711,321	0	0	711,321	719,076
UV - Shire Rural	1,112.00	239	31,385,900	265,768	0	0	265,768	253,638
UV - Mining	534.00	12	27,764	6,408	0	0	6,408	7,326
<b>Sub-Totals</b>		1,044	35,443,669	983,497	0	0	983,497	980,040
		3,232	247,457,408	4,531,404	9,000	1,000	4,541,404	4,371,071
Discounts/concessions (Refer note 1(g))							(2,053)	0
<b>Total amount raised from general rates</b>							4,539,351	4,371,071
Movement in rate pre-payments							0	(7,574)
<b>Total rates</b>							4,539,351	4,363,497

All land (other than exempt land) in the Shire of Bridgetown-Greenbushes is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Bridgetown-Greenbushes.

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	12/10/2018	0.00	0.00%	11.00%
<b>Option two</b>				
First instalment	12/10/2018	0.00	5.50%	11.00%
Second instalment	12/12/2018	8.35	5.50%	11.00%
Third instalment	12/02/2019	8.35	5.50%	11.00%
Fourth instalment	12/04/2019	8.35	5.50%	11.00%

	<b>2018/19 Budget revenue</b>	<b>2017/18 Actual</b>
	\$	\$
Instalment plan admin charge revenue	23,800	23,810
Instalment plan interest earned	15,500	15,502
Unpaid rates and service charge interest earned	28,400	28,217
	<b>67,700</b>	<b>67,529</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**Gross Rental Value (GRV)**

The Local Government Act 1995 determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Shire of Bridgetown-Greenbushes applies one general GRV rate in the dollar to all such properties. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services provided.

**Unimproved Value (UV)**

The Local Government Act 1995 indicates that where the land is used predominantly for rural or for mining purposes, the unimproved value of the land will be used as the basis for the rates. Unimproved value (UV) means the capital amount that an estate of fee simple in the land might reasonably be expected to realise upon sale, assuming that any improvements to the land had not been made. Unimproved values are supplied and updated by the Valuer General on an annual basis. Council applies the following differential unimproved value rating categories:

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Rural (UV)	Consists of properties that are exclusively for rural use.	This rate contributes to the service desired by the community.	This is considered the base rate by which all other UV rated properties are assessed. The rate in the dollar applied ensures this rating category will pay a particular percentage of the overall rate yield to reflect the level of services
Mining (UV)	Consists of mining and exploration tenements located in the district.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate applied to this category reflects the Shire's experience that mining activities associated with these tenements impact as follows: <ul style="list-style-type: none"> <li>• there is substantially greater burden on the Shire's internal road network caused by heavy haulage mining vehicles;</li> <li>• disturbance to the landscape on and adjacent to tenements requires Shire oversight and input with noxious weed mitigation and management; and</li> <li>• administration and oversight of the application and approvals process for new tenement areas noting that these applications do not attract a fee to the Shire.</li> </ul>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Mining (UV)	Consists of mining and exploration tenements located in the district.	To ensure compliance with relevant rating provisions of the Local Government Act 1995	A reduced minimum rate of \$534.00 will apply to Mining Unimproved Value properties to ensure not more than 50% of properties within this category are on the minimum rate as required by Section 6.35 of the Local Government Act 1995.

**(e) Variation in Adopted Differential Rates to Local Public Notice**

There is no variation between the adopted rates and minimum payments to those set out in the local public notice giving notice of the intention to charge differential rates.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(f) Specified Area Rate**

No Specified Area Rates are proposed to be levied during the 2018/19 financial year.

**(g) Service Charges**

The Shire of Bridgetown-Greenbushes does not intend to impose a service charge under Section 6.32(c) of the Local Government Act 1995 during the budget period.

**(h) Landfill Site Maintenance Rate**

Council, under Section 66 of the Waste Avoidance and Resource Recovery Act (WARR Act) will impose a Landfill Site Maintenance Rate on all rateable properties within the Shire for the purpose of funding all its waste services other than kerbside rubbish and recycling collection services. As detailed in Note 1(j) concessions are provided to owners of multiple properties in certain circumstances with regard to this rate.

	<b>Basis of valuation</b>	<b>Rate in</b>	<b>Rateable value</b>	<b>2018/19 Budgeted revenue</b>	<b>2018/19 Budget Applied to Costs</b>	<b>2017/18 Actual revenue</b>
<b>WARR Act Rate</b>		\$	\$	\$	\$	
Minimum charge per assessment \$193.00	GRV	0.00020641	29,714,297	477,868	477,868	428,002
- Interim Rates	UV	0.00006213	217,743,111	145,715	145,715	128,712
				0	0	1,640
				623,583	623,583	558,354
Concessions				(19,300)	(19,300)	(15,224)
			247,457,408	604,283	604,283	543,130

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(i) Rates discounts**

While Council does not provide a discount for early payment of rates, it does offer prizes for the early payment of rates in full by the due date of 12 October 2018. The value of prizes for the 2018/19 year is \$1,524. Prizes to be offered are as follows:

1st Prize - \$600 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)

2nd Prize - Weekend accommodation package at the Quality Hotel Ambassador Perth (Donated by Quality Hotel Ambassador Perth)

3rd Prize - 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (Donated by WASO)

4th Prize - 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (Donated by WASO)

**(j) Waivers or concessions**

<b>Rate or fee and charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Discount % Amount (\$)</b>	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>Circumstances in which discount is granted and objects and reasons of the waiver or concession</b>
UV Rural rate	Concession	15%	\$ 2,053	\$	0 A concession will apply to properties previously rated in the 'UV Urban Farmland' differential rating category. This concession is in recognition of the higher values applied to properties within the townsite as opposed to land outside of the townsite.
WARR Act rate	Concession	100%	19,300	15,224	A concession will be granted as follows in relation to the Landfill Site Maintenance Rate to recognise that owners of multiple vacant properties would generate less landfill requirements than if the land was developed: "Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations: (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map."
			21,353	15,224	

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	1,133,286	3,073,791
Cash - restricted reserves	3	2,577,055	4,082,692
Receivables		265,164	277,267
Inventories		20,513	22,013
		3,996,018	7,455,763
<b>Less: current liabilities</b>			
Trade and other payables		(639,188)	(681,217)
Long term borrowings		0	(268,034)
Provisions		(956,887)	(931,887)
		(1,596,075)	(1,881,138)
<b>Unadjusted net current assets</b>		2,399,943	5,574,625
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(2,577,055)	(4,082,692)
Less: Current loans - clubs / institutions		0	(8,337)
Add: Current portion of borrowings		0	268,034
Add: Current liabilities not expected to be cleared at end of year		177,112	177,112
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,928,742

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with Local Government (*Financial Management*) Regulation 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Bridgetown-Greenbushes' operational cycle. In the case of liabilities where the Shire of Bridgetown-Greenbushes does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Bridgetown-Greenbushes' intentions to release for sale.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

# NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

## 2. NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Bridgetown-Greenbushes becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### PROVISIONS

Provisions are recognised when the Shire of Bridgetown-Greenbushes has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### INVENTORIES

##### General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### Superannuation

The Shire of Bridgetown-Greenbushes contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Bridgetown-Greenbushes contributes are defined contribution plans.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

Provision is made for the Shire of Bridgetown-Greenbushes' obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Bridgetown-Greenbushes' obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Bridgetown-Greenbushes' obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Cash - unrestricted	1,133,286	3,073,791	1,087,828
Cash - restricted	2,577,055	4,082,692	2,738,985
	<b>3,710,341</b>	<b>7,156,483</b>	<b>3,826,813</b>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	182,817	177,112	176,143
Plant Reserve	171,078	318,625	99,729
Land & Building Reserve	685,464	709,401	596,863
Bush Fire Reserve	5,870	687	484
Maranup Ford Road Maintenance Reserve	3,639	101,525	100,970
Subdivision Reserve	402,113	379,565	357,412
Sanitation Reserve	4,258	19,903	44,382
Recreation Centre Floor and Solar Reserve	191,279	175,310	174,351
MGB Reserve	0	74,222	73,816
Refuse Site Post Closure Reserve	206,544	208,099	206,988
Drainage Reserve	21,415	10,747	3,717
Community Bus Replacement Reserve	50,563	48,985	50,934
SBS Tower and Infrastructure Replacement Reserve	31,707	30,718	30,549
Playground Equipment Reserve	29,775	25,846	23,525
Swimming Pool Reserve	4,446	4,307	4,283
Car Park Reserve	952	922	917
ROMANS Reserve	4,739	4,591	4,566
Building Maintenance Reserve	150,239	145,551	148,063
Strategic Projects Reserve	71,363	64,136	66,163
Matched Grants Reserve	31,263	30,287	30,351
Aged Care Infrastructure Reserve	56,232	54,477	54,179
Equipment Reserve	6,032	5,844	5,865
Assets and GRV Revaluation Reserve	54,268	84,308	74,935
Bridgetown Leisure Centre Reserve	119,836	124,897	58,305
Trails Reserve	21,365	20,698	20,585
Light Fleet Vehicle Reserve	134	19,500	19,500
Prepaid Rates Reserve	30,966	0	0
Blackspot Works Reserve	10,322	0	0
Unspent Grants and Loans Reserve	28,376	1,242,429	311,410
	<b>2,577,055</b>	<b>4,082,692</b>	<b>2,738,985</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH (CONTINUED)**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(2,313,962)	(505,524)	(1,875,543)
Depreciation	3,470,930	3,636,598	3,536,445
(Profit)/loss on sale of asset	13,139	71,863	50,709
(Increase)/decrease in receivables	3,766	44,269	32,642
(Increase)/decrease in inventories	1,500	(3,056)	(2,000)
Increase/(decrease) in payables	(42,029)	(359,847)	(378,704)
Increase/(decrease) in employee provisions	25,000	26,037	10,000
Grants/contributions for the development of assets	(1,595,608)	(1,616,273)	(1,833,005)
<b>Net cash from operating activities</b>	<b>(437,264)</b>	<b>1,294,067</b>	<b>(459,456)</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program									2018/19 Budget total	2017/18 Actual total
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Land	0	0	0	0	0	0	0	0	41,326	41,326	29
Buildings	137,083	5,500	0	25,500	36,000	301,000	23,000	0	55,000	583,083	209,034
Furniture and equipment	16,500	0	0	0	0	0	0	0	0	16,500	30,272
Plant and equipment	0	423,000	32,000	0	350,000	0	376,789	32,000	0	1,213,789	981,575
Works in progress	0	0	0	0	0	0	0	0	0	0	14,031
	153,583	428,500	32,000	25,500	386,000	301,000	399,789	32,000	96,326	1,854,698	1,234,941
<i>Infrastructure</i>											
Roads	0	0	0	0	0	0	1,862,012	0	0	1,862,012	730,082
Footpaths	0	0	0	0	0	0	5,000	0	0	5,000	53,295
Drainage	0	0	0	0	128,022	0	0	0	0	128,022	85,074
Parks and ovals	0	0	0	0	0	15,810	0	25,000	0	40,810	33,388
Bridges	0	0	0	0	0	0	450,561	0	0	450,561	94,000
Other	0	0	0	0	373,550	168,000	0	0	0	541,550	0
Works in progress	0	0	0	0	0	0	0	0	0	0	126,779
	0	0	0	0	501,572	183,810	2,317,573	25,000	0	3,027,955	1,122,618
<b>Total acquisitions</b>	153,583	428,500	32,000	25,500	887,572	484,810	2,717,362	57,000	96,326	4,882,653	2,357,559

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	18,335	17,200	0	(1,135)	0	0	2,182	(707)
Law, order, public safety	85,047	61,200	1,200	(25,047)	2,474	(94,181)	9,500	(51,996)
Health	18,000	18,000	0	0	0	0	0	0
Community amenities	69,750	87,500	17,750	0	214	(7,002)	2,735	(3,275)
Recreation and culture	0	0	0	0	1,533	(104)	0	0
Transport	141,187	135,964	2,400	(7,623)	25,203	0	1,352	(10,500)
Economic services	18,684	18,000	0	(684)	0	0	0	0
	<b>351,003</b>	<b>337,864</b>	<b>21,350</b>	<b>(34,489)</b>	<b>29,424</b>	<b>(101,287)</b>	<b>15,769</b>	<b>(66,478)</b>
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Plant and equipment	351,003	337,864	21,350	(34,489)	29,424	(101,287)	15,769	(66,478)
	<b>351,003</b>	<b>337,864</b>	<b>21,350</b>	<b>(34,489)</b>	<b>29,424</b>	<b>(101,287)</b>	<b>15,769</b>	<b>(66,478)</b>

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>By Program</b>			
Governance	2,232	2,287	1,904
Law, order, public safety	153,270	155,762	138,914
Education and welfare	17,214	17,213	14,715
Housing	17,576	17,545	24,676
Community amenities	143,299	147,841	141,670
Recreation and culture	574,561	605,482	513,037
Transport	2,205,584	2,375,098	2,377,012
Economic services	26,148	26,102	19,076
Other property and services	331,046	289,268	305,441
	<b>3,470,930</b>	<b>3,636,598</b>	<b>3,536,445</b>
<b>By Class</b>			
Land and buildings	504,849	502,503	364,567
Furniture and equipment	37,006	38,983	35,344
Plant and equipment	392,540	357,313	383,879
Infrastructure - Roads	1,930,840	2,133,692	2,140,868
Infrastructure - Footpaths	63,570	75,905	75,950
Infrastructure - Drainage	90,648	91,503	90,614
Infrastructure - Parks and ovals	148,520	174,447	183,285
Infrastructure - Bridges	176,423	125,579	125,430
Infrastructure - Other	126,534	136,673	136,508
	<b>3,470,930</b>	<b>3,636,598</b>	<b>3,536,445</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired portion of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Major depreciation periods used for each class of depreciable asset are:

<b>Buildings</b>	30 to 120 Years
<b>Furniture and equipment</b>	4 to 15 Years
<b>Plant and equipment</b>	3 to 25 Years
<b>Infrastructure - Roads</b>	
Pavement	40 to 80 Years
Seal	30 to 50 Years
Kerb barriers	50 Years
<b>Infrastructure - Footpaths</b>	40 to 50 Years
<b>Infrastructure - Drainage</b>	
Table drains	100 Years
Culverts	50 to 80 Years
Urban stormwater drainage	80 Years
<b>Infrastructure - Parks and ovals</b>	15 to 50 Years
<b>Bridges</b>	
Road bridges	100 Years
Pedestrian bridges	50 Years
<b>Infrastructure - Other</b>	
Car parks pavement	80 Years
Car parks seal	40 Years
Street furniture	15 Years
Bus shelters	30 Years
Reservoirs and dams	30 to 80 Years
Swimming pool infrastructure	40 to 80 Years
All other infrastructure	15 to 50 Years

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Community amenities</b>								
Loan 107B - Transfer Station	0	0	0	9,487	0	0	0	231
Loan 108 - Landfill Plant	96,654	0	22,703	21,794	73,951	96,654	3,760	4,664
Loan 113 - Landfill Site New Cell	306,774	0	99,949	97,708	206,825	306,774	6,428	8,663
Loan 114 - Liquid Waste & Inert Waste Site	120,000	0	22,716	0	97,284	120,000	3,122	18
Loan 115 - Landfill Cell Extension	0	100,000	0	0	100,000	0	0	0
Loan 116 - Liquid Waste Facility	0	100,000	0	0	100,000	0	0	0
<b>Recreation and culture</b>								
Loan 105 - Memorial Park Improvements	27,987	0	27,987	26,317	0	27,987	1,319	2,985
Loan 106 - Somme Creek Parkland	22,137	0	22,137	20,815	0	22,137	1,043	2,361
Loan 112 - Bridgetown Swimming Pool	1,532,099	0	64,205	61,687	1,467,894	1,532,099	61,255	63,764
	2,105,651	200,000	259,697	237,808	2,045,954	2,105,651	76,927	82,686
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
Loan 110 - Bridgetown Bowling Club	25,964	0	8,337	19,251	17,627	25,964	891	1,709
	25,964	0	8,337	19,251	17,627	25,964	891	1,709
	2,131,615	200,000	268,034	257,059	2,063,581	2,131,615	77,818	84,395

Debenture repayments are to be financed by general purpose revenue with the exception of the following:

- Loan 108, 113, 114, 115 and 116 are funded by the Landfill Site Maintenance Rate
- Loan 110 funded directly by the Bridgetown Bowling Club

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 115 - Landfill Cell Extension	WATC	Debenture	5	2.57	100,000	9,165	100,000	0
Loan 116 - Liquid Waste Facility	WATC	Debenture	10	2.98	100,000	20,224	100,000	0
					200,000	29,389	200,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd	2018/19 Budget	Amount as at 30-Jun-19
			\$	\$	\$
Loan 114 - Liquid Waste & Inert Waste Site	To fund construction of new facilities at the Bridgetown Waste Management	2017/2018	83,550	83,550	0
			83,550	83,550	0

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit unused**

**Loan facilities**

Loan facilities in use at balance date  
  
Unused loan facilities at balance date

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Bank overdraft limit	200,000	0	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	0	5,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>205,000</b>	<b>0</b>	<b>205,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,063,581	2,131,615	2,140,181
Unused loan facilities at balance date	0	83,550	0
	0	0	0

In 2000 Council established an overdraft facility of \$200,000 to assist with short term liquidity requirements. Council did not utilise this overdraft facility

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

Reserve name	2018/19 Budget opening balance	2018/19 Budget transfer to	2018/19 Budget transfer (from)	2018/19 Budget closing balance	2017/18 Actual opening balance	2017/18 Actual transfer to	2017/18 Actual transfer (from)	2017/18 Actual closing balance	2017/18 Budget opening balance	2017/18 Budget transfer to	2017/18 Budget transfer (from)	2017/18 Budget closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	177,112	5,705	0	182,817	171,985	5,127	0	177,112	171,985	4,158	0	176,143
Plant Reserve	318,625	270,888	(418,435)	171,078	210,636	271,879	(163,890)	318,625	210,636	246,093	(357,000)	99,729
Land & Building Reserve	709,401	21,389	(45,326)	685,464	688,894	20,536	(29)	709,401	688,894	16,657	(108,688)	596,863
Bush Fire Reserve	687	5,183	0	5,870	473	5,214	(5,000)	687	473	11	0	484
Maranup Ford Road Maintenance Reserve	101,525	114	(98,000)	3,639	98,586	2,939	0	101,525	98,586	2,384	0	100,970
Subdivision Reserve	379,565	22,548	0	402,113	339,210	40,355	0	379,565	339,210	18,202	0	357,412
Sanitation Reserve	19,903	102,355	(118,000)	4,258	58,762	1,752	(40,610)	19,903	58,762	1,421	(15,801)	44,382
Recreation Centre Floor and Solar Reserve	175,310	15,969	0	191,279	170,235	5,075	0	175,310	170,235	4,116	0	174,351
MGB Reserve	74,222	0	(74,222)	0	72,073	2,149	0	74,222	72,073	1,743	0	73,816
Refuse Site Post Closure Reserve	208,099	11,445	(13,000)	206,544	197,219	10,879	0	208,099	197,219	9,769	0	206,988
Drainage Reserve	10,747	10,668	0	21,415	3,629	7,118	0	10,747	3,629	88	0	3,717
Community Bus Replacement Reserve	48,985	1,578	0	50,563	87,161	12,568	(50,744)	48,985	87,161	17,107	(53,334)	50,934
SBS Tower and Infrastructure Replacement Reserve	30,718	989	0	31,707	29,828	889	0	30,718	29,828	721	0	30,549
Playground Equipment Reserve	25,846	3,929	0	29,775	20,431	5,415	0	25,846	20,431	3,094	0	23,525
Swimming Pool Reserve	4,307	139	0	4,446	4,182	125	0	4,307	4,182	101	0	4,283
Car Park Reserve	922	30	0	952	895	27	0	922	895	22	0	917
ROMANS Reserve	4,591	148	0	4,739	4,458	133	0	4,591	4,458	108	0	4,566
Building Maintenance Reserve	145,551	4,688	0	150,239	160,557	4,475	(19,481)	145,551	160,557	3,882	(16,376)	148,063
Strategic Projects Reserve	64,136	12,227	(5,000)	71,363	45,073	21,344	(2,280)	64,136	45,073	21,090	0	66,163
Matched Grants Reserve	30,287	10,976	(10,000)	31,263	19,871	10,416	0	30,287	19,871	10,480	0	30,351
Aged Care Infrastructure Reserve	54,477	1,755	0	56,232	52,900	1,577	0	54,477	52,900	1,279	0	54,179
Equipment Reserve	5,844	188	0	6,032	6,508	2,636	(3,300)	5,844	6,508	2,657	(3,300)	5,865



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES (CONTINUED)

(a) Cash Backed Reserves - Movement (Continued)

Reserve name	2018/19 Budget opening balance	2018/19 Budget transfer to	2018/19 Budget transfer (from)	2018/19 Budget closing balance	2017/18 Actual opening balance	2017/18 Actual transfer to	2017/18 Actual transfer (from)	2017/18 Actual closing balance	2017/18 Budget opening balance	2017/18 Budget transfer to	2017/18 Budget transfer (from)	2017/18 Budget closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Assets and GRV Revaluation Reserve	84,308	37,460	(67,500)	54,268	66,168	34,139	(16,000)	84,308	66,168	33,767	(25,000)	74,935
Bridgetown Leisure Centre Reserve	124,897	3,739	(8,800)	119,836	133,635	3,962	(12,700)	124,897	133,635	3,231	(78,561)	58,305
Trails Reserve	20,698	667	0	21,365	20,099	599	0	20,698	20,099	486	0	20,585
Light Fleet Vehicle Reserve	19,500	94,834	(114,200)	134	0	19,500	0	19,500	0	19,500	0	19,500
Prepaid Rates Reserve	0	30,966	0	30,966	0	0	0	0	0	0	0	0
Blackspot Works Reserve	0	10,322	0	10,322	0	0	0	0	0	0	0	0
Unspent Grants and Loans Reserve	1,242,429	0	(1,214,053)	28,376	688,709	1,051,133	(497,412)	1,242,429	688,709	0	(377,299)	311,410
	4,082,692	680,899	(2,186,536)	2,577,055	3,352,177	1,541,961	(811,446)	4,082,692	3,352,177	422,167	(1,035,359)	2,738,985

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Purpose of the reserve
Leave Reserve	To be used to fund annual and long service leave requirements.
Plant Reserve	To be used for the purchase of major plant.
Land & Building Reserve	To be used for the future acquisition of land and buildings.
Bush Fire Reserve	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant.
Maranup Ford Road Maintenance Reserve	To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine.
Subdivision Reserve	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval.
Sanitation Reserve	To be used for the provision of waste management services and waste facilities.
Recreation Centre Floor and Solar Reserve	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes (Continued)**

**Reserve name**

Refuse Site Post Closure Reserve

Drainage Reserve

Community Bus Replacement Reserve

SBS Tower and Infrastructure Replacement Reserve

Playground Equipment Reserve

Swimming Pool Reserve

Car Park Reserve

ROMANS Reserve

Building Maintenance Reserve

Strategic Projects Reserve

Matched Grants Reserve

Aged Care Infrastructure Reserve

Equipment Reserve

Assets and GRV Revaluation Reserve

Bridgetown Leisure Centre Reserve

Trails Reserve

Light Fleet Vehicle Reserve

Prepaid Rates Reserve

Blackspot Works Reserve

Unspent Grants and Loans Reserve

**Purpose of the reserve**

To be used to rehabilitate the Shire's refuse sites.

To be used for drainage upgrade works.

To be used to purchase a replacement community bus.

To be used for replacement of the SBS tower and associated infrastructure.

To be used for replacement of playground equipment.

To be used for studies on the pool for life expectancy and upgrades required to enable its future usage.

To hold contributions for funding car park construction.

To be used to fund the take-up of roads condition information into ROMANS.

To be used to fund capital improvements to council buildings and facilities.

To be used to fund strategic planning actions and other strategic initiatives as determined by the Council.

To provide a funding mechanism for grants that require a matched funding component.

To contribute to the construction of non-council aged care buildings.

To be used to fund the purchase of gym and exercise equipment.

To be used to fund future property and infrastructure revaluations.

To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre.

To be used for funding of new local trail initiatives and projects.

To be used for the purchase of light fleet vehicles.

To ensure funding is available in 2019/20 to offset the derecognition of prepaid rates as revenue due to the introduction of Accounting Standard AASB1058.

To provide a funding mechanism for Blackspot Grant projects that require a matched funding component.

To be used for the recording of unspent grant and loan funds.

Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**7. CASH BACKED RESERVES (CONTINUED)**

**(c) Cash Backed Reserves - Change in Use**

The Shire of Bridgetown-Greenbushes has resolved to make changes to the purpose of the following reserve accounts:

**Reserve name**

From: SBS Tower Replacement Reserve

To: SBS Tower and Infrastructure Replacement Reserve

From: Recreation Centre Floor Reserve

To: Recreation Centre Floor and Solar Reserve

**Purpose of the reserve**

From: To be used for replacement of the SBS tower.

To: To be used for replacement of the SBS tower and associated infrastructure.

From: To be used to fund future timber floor replacement at the Bridgetown Recreation Centre.

To: To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre.

**(d) Cash Backed Reserves - Closure of reserve**

The Shire of Bridgetown-Greenbushes has resolved to close the following reserve account:

<b>Reserve name</b>	<b>Proposed new purpose of the reserve</b>	<b>Reasons for changing the use of the reserve</b>	<b>2018/19 Budget amount change of purpose</b>
MGB Reserve	To be used for the provision of waste management services and waste facilities.	As Council includes an annual allocation in its budget for the regular replacement of mobile garbage bins the MGB Reserve is no longer required. All funds held in the reserve are to be transferred to the Sanitation Reserve to ensure funds will be utilised in the provision of waste management services.	\$ 74,222
			<hr/> 74,222

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Governance	269	217
General purpose funding	55,600	53,036
Law, order, public safety	36,050	37,519
Health	18,200	17,445
Education and welfare	9	9
Housing	20,950	10,400
Community amenities	1,112,757	1,050,451
Recreation and culture	241,171	233,451
Transport	8,755	9,346
Economic services	127,973	129,293
Other property and services	73,900	70,881
	<b>1,695,634</b>	<b>1,612,048</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	0	40,645
General purpose funding	894,061	1,824,933
Law, order, public safety	404,763	342,830
Education and welfare	25,000	0
Recreation and culture	156,077	299,425
Transport	93,144	90,710
	<b>1,573,045</b>	<b>2,598,543</b>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	315,000	288,483
Community amenities	0	104,941
Recreation and culture	20,000	24,909
Transport	1,260,608	1,197,940
	<b>1,595,608</b>	<b>1,616,273</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	79,530	77,893	64,400
- Other funds	75,000	85,080	69,000
Self supporting loans	891	1,714	1,588
Other interest revenue (refer note (1b))	43,900	43,719	42,375
	<b>199,321</b>	<b>208,406</b>	<b>177,363</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	59,205	105,050	101,992
Other	53,426	104,183	54,353
	<b>112,631</b>	<b>209,233</b>	<b>156,345</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	19,750	14,800	15,800
Other services	3,000	0	5,000
	<b>22,750</b>	<b>14,800</b>	<b>20,800</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	77,818	84,395	84,284
Other	100	0	100
	<b>77,918</b>	<b>84,395</b>	<b>84,384</b>
<b>(e) Elected members remuneration</b>			
Meeting fees	78,200	78,200	78,200
President's allowance	8,500	8,500	8,500
Deputy President's allowance	2,125	2,125	2,125
Travelling expenses	2,000	41	2,000
Telecommunications allowance	18,540	18,540	18,540
	<b>109,365</b>	<b>107,406</b>	<b>109,365</b>
<b>(f) Write offs</b>			
General rate	100	91	100
Fees and charges	0	1,829	0
	<b>100</b>	<b>1,920</b>	<b>100</b>
<b>(g) Operating lease expenses</b>			
Office equipment	54,683	56,629	52,406
Plant and equipment	6,819	6,819	6,819
	<b>61,502</b>	<b>63,448</b>	<b>59,225</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Bridgetown-Greenbushes are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values.

Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**SIGNIFICANT ACCOUNTING POLICIES**

**INTERESTS IN JOINT ARRANGEMENTS**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Bridgetown-Greenbushes' interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**14. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 30-Jun-18</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30-Jun-19</b>
	\$	\$	(\$)	\$
BCITF	3,366	20,000	(23,366)	0
Builders Registration Board Levy	5,584	35,000	(40,584)	0
Traffic Act	0	175,000	(175,000)	0
Relocated Housing Bonds	6,077	600	0	6,677
Subdivision Clearance Bonds	22,103	0	(10,000)	12,103
Cat Trap Bonds	100	650	(700)	50
Community Bus Bonds	1,800	9,000	(9,300)	1,500
Community Stall Bonds	100	150	(200)	50
Earthworks Bonds	50,884	1,200	(5,200)	46,884
Hall Hire Bonds	1,200	3,600	(4,000)	800
Standpipe Card Bonds	7,783	800	(1,000)	7,583
Council Built Asset Bonds	17,632	0	(3,000)	14,632
Bushfire Donations	5,399	0	0	5,399
Accommodation - Visitor Centre	53,929	250,000	(303,929)	0
South West Coach Lines	467	4,800	(5,267)	0
Other Visitor Centre	744	3,200	(3,944)	0
TransWA	1,408	13,000	(14,408)	0
Other General Trust	56,478	0	(37,608)	18,870
	<b>235,054</b>	<b>517,000</b>	<b>(637,506)</b>	<b>114,548</b>

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

### 15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

#### GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

#### COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

#### BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

#### REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Bridgetown-Greenbushes obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.